

REPORTS, RETURNS AND STATISTICS
OF THE
INLAND REVENUES
OF THE
DOMINION OF CANADA

For the Fiscal Year ended March 31

1918

PART I—EXCISE

PRINTED BY ORDER OF PARLIAMENT



OTTAWA
J. DE LABROQUERIE TACHÉ
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1918

*To His Excellency the Duke of Devonshire, K.G., P.C., G.C.M.G., G.C.V.O., etc., etc.,
Governor General and Commander in Chief of the Dominion of Canada.*

MAY IT PLEASE YOUR EXCELLENCY:

I have the honour to transmit to Your Excellency the RETURNS AND STATISTICS of Inland Revenue of the Dominion of Canada, for the year ended March 31, 1918, as prepared and laid before me by the Asst. Deputy Minister of Inland Revenue.

All of which is respectfully submitted.

ARTHUR L. SIFTON,
Minister of Customs and Inland Revenue.

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REPORT

OF THE

ASSISTANT DEPUTY MINISTER OF INLAND REVENUE

To the Hon. A. L. SIFTON,
Minister of Customs and Inland Revenue.

SIR,—Herewith I have the honour to submit statements of the Inland Revenues collected by this department during the fiscal year ended March 31, 1918, with the usual information as to the cost of collections, and statistics respecting the sources whence these revenues were derived.

The following summary comparison shows the accrued revenues for the fiscal years ended March 31, 1914, 1915, 1916, 1917, and 1918.

	1914.	1915.	1916.	1917.	1918.
	\$	\$	\$	\$	\$
Excise:.....	21,488,867	21,627,958	22,540,406	24,525,361	27,011,282
Ferry Licenses.....	964	989	989	989	2,013
Weights and Measures, Gas and Law Stamps.....	185,854	172,740	169,454	194,417	204,955
Electric Light.....	80,476	82,565	70,562	71,116	79,520
Other Revenues.....	5,523	103,000	8,490	9,885	12,206
War Tax.....			1,550,488	2,072,441	2,253,422
Methylated Spirits.....	116,208	96,747	111,846	183,708	398,968
Total.....	21,877,892	22,084,931	24,452,235	27,057,917	29,962,366

Details of Excise Revenue accrued during the undermentioned fiscal years:—

	1914.	1915.	1916.	1917.	1918.
	\$	\$	\$	\$	\$
Spirits.....	9,038,028	8,706,481	8,701,075	9,880,567	11,486,527
Malt liquor.....	161,416	142,903	97,779	109,215	80,486
Malt.....	2,012,301	2,616,288	2,689,300	2,367,902	1,791,482
Tobacco.....	9,489,426	9,352,881	10,222,784	11,197,103	12,616,879
Cigars.....	588,935	655,905	635,158	730,215	776,086
Acetic Acid.....	11,413	7,255	8,250	8,049	7,330
Manufactures in bond.....	92,160	94,904	105,812	110,409	123,183
Seizures.....	1,434	4,141	10,349	8,353	6,933
Other receipts.....	93,753	77,200	42,538	113,548	122,376
Totals.....	21,488,866	21,657,958	22,513,045	24,525,361	27,011,282

The quantity of Spirits produced during the fiscal year was 3,566,955 proof gallons, as compared with 6,400,119 proof gallons produced in the previous fiscal year. The raw materials taken for use, in the production of Spirits, during the fiscal year were as follows:—

	Lb.
Malt.....	5,292,991
Indian corn.....	35,633,568
Rye.....	7,027,450
Oats.....	124,460
Molasses.....	18,171,440

The transactions of the several distilleries will be found stated in detail in Appendix A (Statement No. 1 A), pages 42 and 43.

	Proof galls.
There was, on April 1, 1917, in process of manufacture.....	260,926
Manufactured during the fiscal year.....	3,566,955
Returned to distilleries for redistillation—In bond.....	160,179
Received into distilleries from other sources—Duty paid.....	8,806
Received into distilleries from other sources—In bond.....	74
Total.....	3,996,940

This was disposed of as follows:—

	Proof galls.
Placed in warehouse.....	3,556,707
Fusel oil written off.....	18,109
Deficiency arising from rectification.....	2,440
Remaining in process of manufacture, March 31, 1918, by actual stock taking.....	419,684
Total.....	3,996,940

SESSIONAL PAPER No. 12

Spirits.—The following statement shows the warehousing transactions in Spirits during the fiscal year ended March 31, 1918, and the four preceding fiscal years:—

Fiscal Years.	In Ware-house at beginning of year, including transits.	Ware-housed during the year, Ex-dis-tillery.	Other-wise ware-housed.	Taken for consump-tion.	Export-ed.	Used in bonded factories.	Other-wise account-ed for.	For redistill-ation.	In Ware-house at end of year, including transits.
	Pf. Galls.	Pf. Galls.	Pf. Galls.	Pf. Galls.	Pf. Galls.	Pf. Galls.	Pf. Galls.	Pf. Galls.	Pf. Galls.
1913-1914.....	20,668,160	7,488,904	66,510	4,762,618	335,970	451,567	545,437	566,006	21,561,976
1914-1915.....	21,561,976	6,490,682	45,918	4,021,090	275,911	474,033	459,038	369,168	22,499,336
1915-1916.....	22,499,336	3,941,105	88,346	3,629,324	808,135	1,160,360	388,160	443,690	20,099,118
1916-1917.....	20,099,118	6,778,415	841,869	4,118,147	1,289,117	4,273,682	603,058	265,156	17,170,242
Totals.....	84,828,590	24,699,106	1,042,643	16,531,179	2,709,133	6,359,642	1,995,693	1,644,020	81,330,672
Average.....	21,207,148	6,174,776	260,661	4,132,795	677,283	1,589,910	498,923	411,005	20,332,668
1917-1918.....	17,170,242	3,556,707	3,103,403	4,793,297	587,409	4,571,348	670,896	160,179	13,047,223

The foreign demand for Canadian distillery products is less than the average of the last four years, the quantities exported being as follows:—

	Proof galls.
1913-1914.....	335,970
1914-1915.....	275,911
1915-1916.....	808,135
1916-1917.....	1,289,117
1917-1918.....	587,409

The following statement shows the entire quantities of Spirits upon which duties were collected during the several fiscal years recited therein. To accord with the figures shown in Financial Statement No. 8, pages 24 and 25:—

Fiscal Years.	Canadian Spirits.		Imported Spirits used in Bonded Factories.	Total quantities upon which duty was collected.	Revenue accrued, including License Fees.
	Paid duty Ex-distillery.	Paid duty Ex-warehouse.			
	Pf. Gallons.	Pf. Gallons.	Pf. Gallons.	Pf. Gallons.	\$
1913-1914.....	2,001	4,762,618	66,497	4,831,116	9,038,028
1914-1915.....	6,407	4,021,090	44,690	4,072,187	8,702,981
1915-1916.....	4,066	3,629,324	85,954	3,719,344	8,701,075
1916-1917.....	3,080	4,118,147	125,140	4,246,367	9,880,567
Totals.....	15,554	16,531,179	322,281	16,869,014	36,322,651
Average.....	3,888	4,132,795	80,570	4,217,254	9,080,663
1917-1918.....	2,413	4,591,972	201,326	4,795,711	11,486,527

Malt.—The following statement shows the transactions in Malt during the fiscal year ended March 31, 1918, and the four preceding fiscal years:—

Fiscal Years.	In Warehouse at beginning of year, including transits.	Manufactured during the year.	Imported.	Increases.	Taken for consumption.	Exported.	Otherwise accounted for.	In Warehouse at end of year, including transits.	Revenue accrued, including License Fees.
1913-1914.....	Lb. 34,262,234	Lb. 133,740,168	Lb. 10,263,724	Lb. 736,800	Lb. 133,794,639	Lb. 161,820	Lb. 4,894,662	Lb. 40,151,805	\$ 2,012,301
1914-1915.....	40,151,805	119,917,181	3,363,587	713,406	111,037,743	228,180	3,453,416	49,426,640	2,616,288
1915-1916.....	49,426,640	74,053,211	1,379,490	829,448	89,476,590	2,501,130	3,801,448	29,909,621	2,689,300
1916-1917.....	29,909,621	78,771,388	766,669	295,874	78,815,746	3,888,352	4,865,152	22,172,062	2,367,902
Totals.....	153,750,300	406,481,948	15,773,470	2,575,528	413,124,718	6,779,482	17,014,678	141,660,128	9,685,791
Average.....	38,437,575	101,620,487	3,943,367	643,882	103,281,179	1,694,870	4,253,669	35,415,032	2,421,448
1917-1918.....	22,172,062	67,134,788	1,207,526	578,449	59,626,049	5,352,966	4,279,978	21,833,832	1,791,482

Tobacco.—The following statement shows the transactions in Tobacco, Cigarettes, and Snuff during the fiscal year ended March 31, 1918, and the four preceding fiscal years:—

Fiscal Years.	In Warehouse at beginning of year, including transits.	Manufactured during the year.	Taken for consumption.	Exported.	Otherwise accounted for.	In Warehouse at end of year, including transits.	Raw Leaf taken for consumption.	Canada Twist taken for consumption.	Total Tobacco taken for consumption.	Other Materials taken for consumption.	Revenue accrued, including License Fees.
1913-1914.....	Lb. 1,103,765	Lb. 25,485,348	Lb. 25,735,773	Lb. 3,358	Lb. 3,916	Lb. 846,066	Lb. 18,775,803	Lb. 11,057	Lb. 44,522,633	Lb. 1,510,010	\$ 9,489,426
1914-1915.....	846,065	24,216,866	24,444,380	10,094	44,764	563,694	15,723,329	6,855	40,174,564	1,280,589	9,352,881
1915-1916.....	563,694	25,390,672	23,937,785	723,532	380,055	912,994	16,571,311	7,430	40,516,526	1,365,175	10,222,784
1916-1917.....	912,994	25,980,442	24,651,225	922,033	670,804	625,847	17,470,422	5,685	42,127,332	1,548,809	11,197,103
Totals.....	3,426,518	101,073,328	98,769,163	1,659,017	1,099,539	2,948,601	68,540,865	31,027	167,341,055	5,704,583	40,262,194
Average.....	856,629	25,268,332	24,692,291	414,754	274,885	737,150	17,135,216	7,757	41,835,264	1,426,146	10,065,548
1917-1918.....	625,847	29,168,292	26,768,074	2,032,770	307,975	685,320	18,146,814	4,492	44,920,380	1,752,476	12,616,879

SESSIONAL PAPER No. 12

Cigars.—The following statement shows the transactions in Cigars during the fiscal year ended March 31, 1918, and the four preceding fiscal years:—

Fiscal Years.	In Ware-house at beginning of year, including transits.	Manu-factured during the year.	Assess-ments to bring produc-tion up to Standard.	Taken for Consump-tion.	Ex-ported.	Other-wise account-ed for.	In Ware-house at end of year, including transits.	Revenue accrued, including License Fees.
	No.	No.	No.	No.	No.	No.	No.	\$
1913-1914.....	25,281,222	291,359,173	349,188	288,219,892	7,525	.....	28,762,166	588,935
1914-1915.....	28,762,166	226,147,875	1,304,626	236,866,542	16,100	30,000	19,302,025	625,905
1915-1916.....	19,302,025	209,628,956	207,672	207,647,808	11,225	624,925	20,854,795	635,158
1916-1917.....	20,854,795	237,647,769	658,938	239,752,252	21,975	2,127,395	17,258,880	730,215
Totals.....	94,200,208	964,783,773	2,520,424	972,486,494	56,825	2,782,320	86,177,866	2,580,213
Average.....	23,550,052	241,195,943	630,106	243,121,624	14,206	695,580	21,544,466	645,053
1917-1918.....	17,258,880	253,824,568	1,177,837	254,445,945	875,690	802,505	16,137,145	45 776,086

The revenues derived from goods manufactured in bond during the fiscal year ended March 31, 1918, and the four preceding fiscal years, were as follows:—

1913-1914.....	\$	92,160
1914-1915.....		94,904
1915-1916.....		105,812
1916-1917.....		110,409
1917-1918.....		123,183

Acetic Acid.—The revenues derived from Acetic Acid during the fiscal year ended March 31, 1918, and the four preceding fiscal years, were as follows:—

1913-1914.....	\$	11,413
1914-1915.....		7,255
1915-1916.....		8,250
1916-1917.....		8,049
1917-1918.....		7,330

Inspection of Petroleum.—The quantity of Petroleum and Naphtha inspected during the fiscal year was as follows:—

	Galls.
Petroleum.....	41,098,044
Naphtha.....	60,002,459
Total.....	101,100,503

Methylated Spirits.—The quantity of Methylated Spirits manufactured during the fiscal year was 454,154.28 proof gallons, and the sales 447,279.92 proof gallons. A statement of details appears on pages 36 and 37.

The price of this denatured alcohol is practically the actual cost of manufacture, and has been following varying prices on account of the constantly increasing cost of alcohol and naphtha:—

9 GEORGE V, A. 1919

On and after the 27th April, 1917, the prices of methylated spirits have been as follows:—

Grade No. 1 "Standard" and grade No. 1 "Benzine" when consigned to points East of Winnipeg, or West of, and including Quebec, \$1.25 per Imperial gallon; when consigned to points beyond Quebec and Winnipeg, the latter inclusive, \$1.23 per Imperial gallon.

Grade No. 2 "Standard" \$1.25 per Imperial gallon.

On and after the 13th November, 1917, the prices of methylated spirits have been as follows:—

Grade No. 1 "Standard" and grade No. 1 "Benzine" when consigned to points East of Winnipeg, or West of, and including Quebec, \$1.50 per Imperial gallon; when consigned to points beyond Quebec and Winnipeg, the latter inclusive, \$1.48 per Imperial gallon.

Grade No. 2 "Standard" \$1.50 per Imperial gallon.

APPENDIX A shows the consumption of, and revenues derived annually, from spirits, tobacco, and other goods subject to Excise, and of similar goods subject to duties of Customs, per head of the population of the Dominion.

APPENDIX B contains, as usual, the details concerning illicit stills seized during the year.

APPENDIX C shows the amount of Excise Revenues collected at each out office, and under various headings, separately.

I have the honour to be, Sir,
Your obedient servant,

GEO. W. TAYLOR,
Asst. Deputy Minister

INLAND REVENUE DEPARTMENT,
OTTAWA, July 2, 1918.

APPENDIX A.

TABLE showing the Annual Consumption, per head, of the undermentioned articles, paying Excise and Customs Duties, and Revenue, per head, derived annually.

Years.	Dominion of Canada.							
	Quantity.				Duty.			
	Spirits.	Beer.	Wines.	Tobacco.	Spirits.	Beer.	Wines.	Tobacco.
	Galls.	Galls.	Galls.	Lb.	\$	\$	\$	\$
1869.....	1·124	2·290	·115	1·755	·761	·092	·037	·193
1870.....	1·434	2·163	·195	2·190	·962	·085	·049	·259
1871.....	1·578	2·490	·259	2·052	1·059	·095	·056	·336
1872.....	1·723	2·774	·257	2·481	1·160	·108	·070	·422
1873.....	1·682	3·188	·238	1·999	1·135	·120	·066	·350
1874.....	1·994	3·012	·288	2·566	1·363	·119	·086	·442
1875.....	1·394	3·091	·149	1·995	1·127	·114	·069	·428
1876.....	1·204	2·454	·177	2·316	1·182	·098	·075	·513
1877.....	·975	2·322	·096	2·051	·949	·109	·057	·446
1878.....	·960	2·169	·096	1·976	·927	·147	·052	·439
1879.....	1·131	2·209	·104	1·954	1·005	·125	·057	·449
1880.....	·715	2·248	·077	1·036	·772	·081	·055	·428
1881.....	·922	2·293	·099	2·935	·990	·081	·073	·443
1882.....	1·009	2·747	·120	2·150	1·084	·098	·092	·485
1883.....	1·090	2·882	·135	2·280	1·186	·103	·097	·473
1884.....	·988	2·924	·117	2·476	1·074	·104	·082	·365
1885.....	1·126	2·639	·109	2·623	1·198	·111	·074	·393
1886.....	·711	2·839	·110	2·052	1·007	·091	·074	·502
1887.....	·746	3·084	·095	2·062	1·045	·100	·066	·514
1888.....	·645	3·247	·094	2·093	·944	·110	·066	·509
1889.....	·776	3·263	·097	1·953	1·107	·114	·068	·529
1890.....	·883	3·360	·104	2·043	1·257	·121	·072	·539
1891.....	·745	3·790	·111	2·292	1·094	·137	·080	·590
1892.....	·701	3·516	·101	2·291	1·156	·211	·075	·680
1893.....	·740	3·485	·094	2·314	1·235	·218	·070	·691
1894.....	·742	3·722	·089	2·264	1·235	·205	·060	·683
1895.....	·666	3·471	·090	2·163	1·124	·161	·056	·645
1896.....	·623	3·528	·070	2·120	1·159	·164	·047	·639
1897.....	·723	3·469	·084	2·248	1·341	·213	·041	·671
1898.....	·536	3·808	·082	2·358	1·306	·126	·041	·615
1899.....	·661	3·995	·086	2·174	1·367	·174	·045	·841
1900.....	·701	4·364	·085	2·300	1·455	·185	·044	·853
1901.....	·757	4·680	·099	2·375	1·574	·195	·047	·864
1902.....	·786	5·035	·090	2·371	1·631	·211	·048	·902
1903.....	·848	4·592	·094	2·483	1·766	·200	·049	·967
1904.....	·917	4·739	·092	2·664	1·913	·217	·049	1·005
1905.....	·895	5·123	·093	2·768	1·898	·214	·049	1·036
1906.....	·898	5·484	·095	2·898	1·879	·238	·052	1·100
*1907 (nine months).....	·977	5·765	·095	3·048	2·035	·257	·054	1·317
1908.....	·939	6·146	·102	3·066	1·965	·268	·057	1·194
1909.....	·860	5·708	·091	3·105	1·794	·241	·050	1·101
1910.....	·883	5·713	·105	3·183	1·843	·242	·057	1·059
1911.....	·948	5·999	·114	3·323	1·988	·257	·059	1·157
1912.....	1·030	6·598	·114	3·679	2·170	·288	·063	1·336
1913.....	1·112	7·005	·131	3·818	2·340	·320	·076	1·462
1914.....	1·061	7·200	·124	3·711	2·249	·328	·069	1·438
1915.....	·872	6·071	·095	3·427	2·086	·379	·051	1·361
1916.....	·745	4·950	·062	3·329	1·951	·362	·033	1·454
1917.....	·698	4·188	·061	3·330	1·788	·304	·033	1·520
1918.....	·699	3·414	·061	3·612	1·810	·228	·036	1·698
Average.....	·952	3·905	·115	2·501	1·409	·177	·060	·767

APPENDIX B.

STATEMENT of Seizures of Illicit Manufactures for the year ended March 31, 1918.

Divisions.	Num- ber.	Date.	Names.	Residence.	Schedule Value.	Remarks.
Montreal.....	1412	Sept. 25..	Boyer & Lanctot.....	Montreal.....	\$ 20 00	Fine \$100, imposed and paid.
Montreal.....	1425	Nov. 13..	L. Charbonneau.....	Montreal.....	5 00	Fine \$100, imposed and paid.
Montreal.....	1432	Dec. 3..	Kelly, Kelly & al.....	Montreal.....	80 50	Fine \$1,000, imposed and paid.
Montreal.....	1433	Dec. 8..	B. Lipson.....	Montreal.....	240 50	Pending.
Montreal.....	1438	Dec. 18..	G. & R. Denis.....	Montreal.....	5 50	Fine \$200, imposed and paid.
Montreal.....	1463	Jan. 18..	P. Ledoux.....	Montreal.....	2 00	Pending.
Montreal.....	1471	Mar. 18..	P. Routhier & A. Rozone.	Montreal.....	15 00	Pending.
Quebec.....	675	Sept. 18..	J. Ouellet.....	St. Roch des Aulnaies.....	10 00	Fine \$100, imposed and paid.
St. Hyacinthe.....	G. 5950	Jan. 9..	M. Bermans.....	La Tuque.....	32 25	Fine \$50, imposed and paid.
St. Hyacinthe.....	151	Jan. 21..	A. Lafontaine.....	La Croche.....	6 00	Pending.
Sherbrooke.....	222	Oct. 10..	A. Champigny.....	F. Melbourne.....	3 68	Fine \$150, imposed and paid.
Pictou.....	124	Aug. 15..	D. V. Mansini.....	North Sydney.....	20 00	Fine \$100, imposed and paid.
Moosejaw.....	7	Jan. 7..	D. Vasich.....	S.E. 1 23 S.2 West.....		Fine \$200, imposed and paid.

APPENDIX C—Continued.

STATEMENT showing the Amount of Excise and other Revenue collected at each of the undermentioned Out-Offices during the year ended March 31, 1918.

Divisions.	Out-Offices.	Licenses.	Spirits.	Malt Liquor.	Malt.	Tobacco.	Cigars.	Manu- factures in Bond.	Other Receipts.	War Tax.	Totals.
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Owen Sound	Neustadt.....	50 00			1,206 00					31 00	1,287 00
	Walkerton.....	50 00			2,067 00				1,379 76	1,288 41	4,785 17
Perth.....	Wiarion.....										
	Arnprior.....									4,290 56	4,290 56
	Eganville.....									87 70	87 70
	Cobalt.....									1,668 62	1,668 62
	Haileybury.....										
	Mattawa.....									54 45	54 45
	New Liskeard.....								335 60	1,320 15	1,655 75
Peterborough.....	North Bay.....	25 00								994 08	1,019 08
	North Cobalt.....										
	Pembroke.....							28 12	1,618 00	338 90	2,810 02
	Renfrew.....	825 00								219 80	219 80
	Sturgeon Falls.....									2,983 24	46,233 24
	Sudbury.....	50 00			43,200 00				1 60	1,756 20	1,757 80
	Cobourg.....										
Port Arthur.....	Lindsay.....									4,507 68	4,533 48
	Port Hope.....	25 00								1,019 50	60,414 81
	Dryden.....	75 00	59,320 31							1,053 90	1,053 90
	Fort Frances.....									1,938 24	27,439 25
	Fort William.....	100 00	17,301 01		8,100 00						
	Kenora.....									423 93	4,352 54
	Rainy River.....	100 00	3,828 61								
Prescott.....	Wabigoon.....										
	Brockville.....	100 00				520 52	818 40		486 84	2,012 51	3,938 27
	Cornwall.....	50 00			7,110 00				896 17	1,524 52	9,580 69
St. Catharines.....	Beamsville.....										
	Bridgeburg.....								8,086 62	50 00	8,136 62
	Cayuga.....									89 10	89 10
	Crystal Beach.....										
	Dunnville.....										
	Fort Erie.....										
	Grimsby.....										
	Humberstone.....	50 00				36 12	167 25			79 20	332 57

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APPENDIX C—Concluded.

STATEMENT showing the Amount of Excise and other Revenue collected at each of the undermentioned Out-Offices during the year ended March 31, 1918.

Divisions.	Out-Offices.	Licenses.		Spirits.		Malt Liquor.		Malt.		Tobacco.		Cigars.		Manu- factures in Bond.		Other Receipts.		War Tax.		Total.		
		\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	
Moosejaw.	Maple Creek.....																		\$	cts.	\$	cts.
	Melville.....																		581	97	581	97
	North Battleford.....																		450	54	450	54
	Prince Albert.....	50	00					879	15										1,602	66	2,531	81
	Regina.....	501	00	12	086	63		420	00			31	95			12	34	14,000	99	27,138	87	
	Rosthern.....										85	96										
	Saskatoon.....	300	00	23,646	48			9	000	00								15,122	48	48,068	95	
	Swift Current.....																					
	Weyburn.....																					
	Anaconda.....																					
Vancouver.	Cranbrook.....	150	00	36,753	94			1,050	00							39	08	535	90	38,528	92	
	Fernie.....	200	00	32,645	07			9,440	00	122	36	129	45					722	60	43,263	48	
	Fort George.....																					
	Golden.....	50	00	10,207	08													281	86	10,538	94	
	Grand Forks.....	100	00					360	00									456	80	916	80	
	Greenwood.....																					
	Kamloops.....	200	00	2,548	65			1,572	30	976	92	467	80					1,621	82	7,387	49	
	Kelowna.....																					
	Merritt.....	50	00					509	40									154	00	713	40	
	Michel.....	100	00	30,160	62			2,910	00											33,170	62	
Victoria.	Moyie City.....																					
	Nelson.....	200	00	16,675	49			4,639	95	383	14	259	50			53	56	1,404	52	23,616	16	
	New Westminster.....	300	00	4,113	77	3,289	50	6,600	00	3,477	88	1,659	36					2,273	30	21,713	81	
	Phoenix.....	50	00					2,651	01									91	23	2,792	24	
	Prince Rupert.....	150	00	4,528	92					141	40	68	30					1,581	04	6,469	66	
	Princeton.....	50	00					924	99									329	20	1,304	19	
	Revelstoke.....	150	00	10,722	11			1,584	00	33	88	51	00					901	55	13,442	54	
	Rossland.....	150	00	2,173	98			1,053	60	471	28	179	70					427	00	4,455	56	
	Trail.....	100	00					6,000	00									906	95	7,006	95	
	Vernon.....	100	00	4,589	48			579	30									1,745	94	7,014	72	
Dawson.	Cumberland.....	50	00															655	85	705	85	
	Ladysmith.....	50	00							317	52	153	30					302	21	823	03	
	Nanaimo.....	300	00	5,922	43			6,000	00	1,255	52	696	08					1,584	50	15,758	53	
	Sidney.....																					
	Yukon.....																					
Total.....		12,204	00	1,203,308	44	3,342	00	252,821	55	730,339	71	57,092	71	9,570	07	74,312	54	212,617	74	2,555,608	76	

FINANCIAL STATEMENTS, 1917-1918.

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FINANCIAL RETURNS

Dr. No. 1.—GENERAL REVENUES Account for the year ended March 31, 1918. Cr.

Memo. of Refunds deducted below.	Amounts deposited to the Credit of the Receiver General.	Balance due March 31, 1918.	Services.	Revenues of previous year, April 1, 1917.	Revenues 1917-1918.	Totals.
\$ cts.	\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.
239,406 92	27,011,527 30	21,251 55	Excise and Seizures, per Statement No. 3.....	21,497 24	27,011,281 61	27,032,778 85
58 80	141,389 40	161 22	Weights and Measures, per Statement No. 13.....	252 12	141,298 50	141,550 62
	56,319 05		Gas Inspection, per Statement No. 14.....		56,319 05	56,319 05
	80,123 60		Electric Light Inspection, per Statement No. 15.....		80,123 60	80,123 60
	8,902 00		Law Stamps.....		8,902 00	8,902 00
		45 04	Bill Stamps.....	45 04		45 04
868 50	10,038 11		Sundry Minor Revenues.....		10,038 11	10,038 11
12,259 04	2,253,421 87		War Tax Revenue, per Statement No. 4.....		2,253,421 87	2,253,421 87
	398,967 75		Methylated Spirits, per Statement No. 17.....		398,867 75	398,867 75
	2,013 33	1,848 62	Ferry Licenses Revenue.....	1,848 62	2,013 33	3,861 95
252,593 26	29,962,702 41	23,306 43				
	252,593 26		Less—Refunds as per Statement No. 11.....		29,962,365 82	29,986,008 84
					252,593 26	252,593 26
	29,710,109 15	23,306 43			29,709,772 56	29,733,415 58

Dr.

No. 2.—GENERAL EXPENDITURES for

Balances due to Collec- tors, etc., April 1, 1917.	Expenditures Authorized by the Department.			Balances due by Collec- tors, etc., March 31, 1918.	Totals.	Services.
	Salaries.	Contin- gencies.	Seiz- ures.			
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	
49 08	494,788 68	225,248 71	402 62	343 98	720,833 07	Excise and Seizures.....
.....	106,961 01	14,305 76	.....	.....	121,266 77	Preventive service per Statement No. 6 and 7.
.....	4,691 31	40,217 28	.....	.....	44,908 59	Adulteration of Food.....
.....	.....	1,451 73	.....	.....	1,451 73	Sundry Minor Expenditures.....
.....	146,682 18	20,878 59	.....	16 66	167,577 43	Department Expenditures.....
.....	124,386 87	86,673 52	.....	3 70	211,064 09	Weights and Measures.....
.....	54,075 33	12,919 33	.....	212 88	67,207 51	Gas Inspection
.....	20,185 63	24,315 25	.....	.....	44,500 88	Electric Light Inspection.....
.....	.....	393,487 59	.....	.....	393,487 59	Methylated Spirits per Statement No. 17.
.....	19,940 78	19,940 78	War Tax per Statement No. 5
49 08	951,771 01	839,438 54	402 62	577 22	1,792,238 47Totals.....

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the year ended March 31, 1918.

CR.

Balances due by Collec- tors, etc., April 1, 1917.	Amount disbursed by Rec. General on requisition of the Depart- ment.	Deductions from Salaries.				Annuities.	Balances due to Collec- tors, etc., March 31, 1917.	Totals.
		Super- annuation.	Insurance.	Retirement.	Guar- antee.			
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
343 98	695,163 25	3,106 30	4,786 22	15,965 50	1,278 34	140 40	49 08	720,833 07
.....	120,920 92	.....	.....	59 76	286 09	.....	.....	121,266 77
.....	44,878 47	13 92	.....	.....	16 20	.....	.....	44,908 59
.....	1,451 73	.....	.....	.....	.....	.....	.....	1,451 73
16 66	159,744 32	558 38	1,684 36	5,573 71	.....	.....	.....	167,577 43
.....	210,365 54	145 96	216 48	79 92	252 49	.....	3 70	211,064 09
212 88	66,777 30	18 41	.....	90 00	108 95	.....	.....	67,207 54
.....	44,394 38	1 92	41 04	9 96	53 58	.....	.....	44,500 88
.....	393,487 59	.....	.....	.....	.....	.....	.....	393,487 59
.....	19,940 78	.....	.....	.....	.....	.....	.....	19,940 78
573 52	1,757,124 28	3,844 89	6,728 10	21,778 85	1,995 65	140 40	52 78	1,792,238 47

No. 3.—COLLECTION DIVISIONS

Balance due, April 1, 1917.	Amount accrued during Year, including License Fees.							
	Spirits.	Malt Liquor.	Malt.	Tobacco.	Cigars.	Acetic Acid.	Bonded Manu- factures.	Seizures.
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
	149,933 96	50 00	31,866 60				300 00	
112 61	274 99	50 00	3,536 00	7,487 34	6,390 05		2,349 19	50 00
	224,408 00	300 00	94,608 47	1,694 42	3,409 45		50 00	4 40
	66,563 71	100 00	55,458 84	762,491 57	52,556 80	50 00	6,730 01	
	15,436 28	50 00	4,084 05	9,297 54	7,349 50		3,983 06	
	17,515 98	268 75	33,513 43	143,705 52	92,155 52		50 00	
	412,465 68	100 00	12,114 00	2 00				380 00
	26 71	100 00	3,273 00	5,036 71	3,388 86		3,893 95	200 00
	50,508 56	50 00	43,200 00				600 00	140 00
		50 00		429 24	365 92			
	96,828 85	100 00	14,100 00					
	101,465 02	50 00	12,063 30	580 52	918 40		300 00	110 00
		100 00	10,774 20	1,406 16	2,990 75			
	382 70	100 00	1,191 30	3,836 11	1,578 25		50 00	
	1,238,764 58	300 00	165,112 71	99,205 32	41,195 61		60,217 09	110 60
	421,272 36	100 00	41,067 80	35,841 49	25,964 26		6,747 38	
522,89								
635 50	2,795,847 38	1,868 75	525,963 70	1,071,013 94	238,263 37	50 00	85,270 68	995 00
1,036 08	29,934 89		1,546 23	15,782 48	27,379 41			50 00
2,406 62	4,877,266 74	8,957 60	795,821 47	10,147,467 00	407,722 53	7,279 91	11,227 16	4,304 90
	856,192 57	150 00	46,920 00	531,906 78	15,915 40		5,037 17	318 10
	218,508 16	50 00	16,707 00	675,356 08	22,783 22		300 00	150 00
	80,826 71		2,400 00	48,144 14	15,461 87		300 00	148 85
54,27	250 00	50 00	540 00	21,826 40	1,889 30			250 00
3,295 57								
6,792 54	6,062,979 07	9,207 60	863,934 70	11,440,482 88	491,151 73	7,279 91	16,864,33	5,221 85
	59,456 18	100 00	5,658 00	1,006 04	6,070 45		921 51	
1,442 62								
1,442 62	59,456 18	100 00	5,658 00	1,006 04	6,070 45		921 51	
	13,397 39	150 00	31,546 26	4,927 02	2,420 91			
	38,193 44			491 56	406 10			100 00
5,860 50								
5,860 50	51,590 83	150 00	31,546 26	5,418 58	2,827 01			100 00
				25,945 32				
	1,843,669 04	6,142 15	115,140 95	7,586 53	10,117 97		14,939 86	
5,563 99	4,390 82	350 00	99,047 54	9,444 40	5,641 15		5,137 02	
	35,733 11	200 00	14,719 14	85 96	66 65			200
1,202 09	535,965 45	56,638 20	100,455 60	52,537 94	20,022 75		50 00	416 08
	89,514 42	5,779 40	33,600 00	3,356 89	1,925 08			
1,202 09	625,479 87	62,417 60	134,055 60	55,894 83	21,947 83		50 00	416 08
	7,380 47	50 00	1,415 58					
21,497 24	11,486,526 77	80,486 10	1,791,481 47	12,616,878 48	776,086 16	7,329 91	123,183 40	6,932 93
	64,783 97	112 49	164,403 08	4,233 14	59 87			4,290 07
	11,421,742 80	80,373 61	1,627,078 39	12,612,645 34	776,026 29	7,329 91	123,183 40	2,642 86

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IN ACCOUNT WITH REVENUES.

Sundries.	Total Duties Accrued.	Total Debits.	Divisions.	Deposited to the Credit of Receiver General.	Balances due March 31, 1918.	Total Credits.
\$ cts.	\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.
7,183 90	189,334 46	189,334 46	Belleville.....	189,334 46		189,334 46
644 99	20,782 56	20,895 17	Brantford.....	20,782 56	112 61	20,895 17
10,203 60	334,678 34	334,678 34	Guelph.....	334,678 34		334,678 34
3,109 16	947,060 09	947,060 09	Hamilton.....	947,060 09		947,060 09
860 50	41,060 93	41,060 93	Kingston.....	41,060 93		41,060 93
431 40	287,640 60	287,640 60	London.....	287,640 60		287,640 60
345 00	425,406 68	425,406 68	Ottawa.....	425,406 68		425,406 68
601 00	16,520 23	16,520 23	Owen Sound.....	16,520 23		16,520 23
1,858 05	96,356 61	96,356 61	Perth.....	96,356 61		96,356 61
31 90	877 06	877 06	Peterborough.....	877 06		877 06
275 00	111,303 85	111,303 85	Port Arthur.....	111,303 85		111,303 85
1,322 50	116,809 74	116,809 74	Prescott.....	116,809 74		116,809 74
54 40	15,325 51	15,325 51	St. Catharines.....	15,325 51		15,325 51
31 35	7,169 71	7,169 71	Stratford.....	7,169 71		7,169 71
20,923 50	1,625,829 41	1,625,829 41	Toronto.....	1,625,829 41		1,625,829 41
26,074 08	557,067 37	557,067 37	Windsor.....	557,067 37		557,067 37
		522 89	Suspense Account.....		522 89	522 89
73,950 33	4,793,223 15	4,793,858 65	.....Ontario.....	4,793,223 15	635 50	4,793,858 65
27,115 00	101,808 01	102,844 09	Joliette.....	101,808 01	1,036 08	102,844 09
7,497 68	16,267,544 99	16,269,951 61	Montreal.....	16,267,790 72	2,160 89	16,269,951 61
2,134 90	1,458,574 92	1,458,574 92	Quebec.....	1,458,574 92		1,458,574 92
502 00	934,356 46	934,356 46	Sherbrooke.....	934,356 46		934,356 46
1,060 00	148,341 57	148,341 57	St. Hyacinthe.....	148,341 57		148,341 57
	24,805 70	24,859 97	Three Rivers.....	24,805 70	54 27	24,859 97
		3,295 57	Suspense Account.....		3,295 57	3,295 57
38,309 58	18,935,431 65	18,942,224 19	.....Quebec.....	18,935,677 38	6,546 81	18,942,224 19
376 40	73,588 58	73,588 58	St. John.....	73,588 58		73,588 58
		1,442 62	Suspense Account.....		1,442 62	1,442 62
376 40	73,588 58	75,031 20	.....New Brunswick.....	73,588 58	1,442 62	75,031 20
229 30	52,670 88	52,670 88	Halifax.....	52,670 88		52,670 88
553 00	39,744 10	39,744 10	Pictou.....	39,744 10		39,744 10
		5,860 50	Suspense Account.....		5,860 50	5,860 50
782 30	92,414 98	98,275 48	.....Nova Scotia.....	92,414 98	5,860 50	98,275 48
	25,945 32	25,945 32	Charlottetown, P.E.I.....	25,945 32		25,945 32
3,901 18	2,001,497 68	2,001,497 68	.....Winnipeg, Man.....	2,001,497 64	0 04	2,001,497 68
1,533 20	125,544 13	131,108 12	.....Calgary, Alberta.....	125,544 13	5,563 99	131,108 12
701 00	51,705 86	51,705 86	Moosejaw, Saskatchewan..	51,705 86		51,705 86
2,343 70	768,429 72	769,631 81	Vancouver.....	768,429 72	1,202 09	769,631 81
378 70	134,554 49	134,554 49	Victoria.....	134,554 49		134,554 49
2,722 40	902,984 21	904,186 30	.....British Columbia....	902,984 21	1,202 09	904,186 30
100 00	8,946 05	8,946 05	.....Yukon.....	8,946 05		8,946 05
122,376 39	27,011,281 61	27,032,778 85	TOTALS.....	27,011,527 30	21,251 55	27,032,778 85
1,524 30	239,406 92		Less Refunds as per Statement No. 11.			
120,852 09	26,771,874 69		NET REVENUE.			

WAR TAX REVENUE, 1917-18.

No. 4.—STAMPS, Embossing Cheques, Transportation Tickets, Telegrams, etc.

Provinces.	Amount of stamps sold by Collectors.	Transporta- tion Tickets, Telegrams, Embossing Cheques, etc.	Fines.	Total Deposited to the credit of Receiver General.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Ontario.....	502,216 44	139,680 28	2,105 90	644,002 62
Quebec.....	183,243 86	752,420 45	6,041 00	941,705 31
New Brunswick.....	26,717 20	72,834 14	600 00	100,151 34
Nova Scotia.....	28,634 42	8,227 33	50 00	36,911 75
Prince Edward Island.....	4,798 14	104 35		4,902 49
Manitoba.....	103,749 73	706 24	3,200 00	107,655 97
Alberta.....	52,841 60	6,924 32	476 00	60,241 92
Saskatchewan.....	48,825 63	26 75	350 00	49,202 38
British Columbia.....	82,367 92	15,408 01	950 00	98,725 93
Yukon.....	757 70	61 70		819 40
General, U.S.A., etc.....		209,102 76		209,102 76
	1,034,152 64	1,205,496 33	13,772 90	2,253,421 87
Less refunds as per statement No. 11.....				12,259 04
Net War Tax Revenue.....				2,241,162 83

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WAR TAX.

DR. No. 5.—IN ACCOUNT WITH EXPENDITURES. CR.

Amount received from Department to meet Ex- penditures.	Totals.	Districts.	Expenditures authorized by the Department.			Totals.
			Special Assistance.	Travelling Expenses.	Sundries.	
\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.	\$ cts.
1,860 99	1,860 99	Ontario.....	199 98	1,113 41	547 60	1,860 99
649 85	649 85	Quebec.....		268 45	381 40	649 85
434 30	434 30	St. John, N.B.....		292 50	141 80	434 30
219 49	219 49	Nova Scotia.....		4 40	215 09	219 49
38 42	38 42	Prince Edward Island.....		28 85	9 57	38 42
63 60	63 60	Manitoba.....			63 60	63 60
35 00	35 00	Alberta.....			35 00	35 00
6 67	6 67	Saskatchewan.....			6 67	6 67
2,185 78	2,185 78	British Columbia.....	1,491 93	617 95	75 90	2,185 78
5,494 10	5,494 10	Totals.....	1,691 91	2,325 56	1,476 63	5,494 10
13,588 68	13,588 68	.... General Contingencies..			13,588 68	13,588 68
858 00	858 00	.... Special War Act Vote..			858 00	858 00
19,940 78	19,940 78	.... Grand Totals.....	1,691 91	2,325 56	15,923 31	19,940 78

EXCISE PREVENTIVE SERVICE 1917-18.

No. 6.—IN ACCOUNT WITH EXPENDITURES.

Dr.

Cr.

Amount received from Department to meet Expenditures.	Deductions from salaries for Insurance.	Deductions from salaries for Guarantee.	Totals.	Districts.	Expenditures authorized by the Department.				Totals.
	\$ cts.	\$ cts.	\$ cts.		Salaries.	Special Assistance.	Travelling Expenses.	Sundries.	
\$ cts.	\$ cts.	\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
21,487 93		57 12	21,545 05	Ontario.....	20,229 74	164 51	1,055 94	94 86	21,545 05
61,378 94		152 64	61,531 58	Quebec.....	53,573 75	4,159 01	3,699 45	99 37	61,531 58
1,914 51		2 88	1,917 39	New Brunswick.....	999 96	799 92	112 00	5 51	1,917 39
1,961 90		2 88	1,964 78	Nova Scotia.....	999 96	866 42	86 10	12 30	1,964 78
1,239 69		2 88	1,242 57	Prince Edward Island.....	799 92	300 00	110 80	31 85	1,242 57
4,869 48		13 68	4,883 16	Manitoba.....	4,749 84	133 32			4,883 16
3,098 38	59 76	8 40	3,166 54	Alberta.....	3,166 54				3,166 54
1,300 67		2 88	1,303 55	Saskatchewan.....	1,200 00		98 55	5 00	1,303 55
4,213 52		8 64	4,222 16	British Columbia.....	3,498 54	716 72	3 40	3 50	4,222 16
101,465 02	59 76	252 00	101,776 78	Totals.....	89,218 25	7,139 90	5,166 24	252 39	101,776 78
1,747 23			1,747 23	General Contingencies.....				1,747 23	1,747 23
103,212 25	59 76	252 00	103,524 01	Grand Totals.....	89,218 25	7,139 90	5,166 24	1,999 62	103,524 01

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WEIGHTS AND MEASURES PREVENTIVE SERVICE, 1917-18.

DR.

No. 7.—IN ACCOUNT WITH EXPENDITURES.

CR.

Amount received from Department to meet Expendi- tures.	Deductions from Salaries for Guarantee.	Totals.	Districts.	Salaries.	Totals.
\$ cts.	\$ cts.	\$ cts.		\$ cts.	\$ cts.
6,156 66	11 14	6,167 80	..... Ontario.....	6,167 80	6,167 80
2,776 70	6 45	2,783 15	..... Quebec.....	2,783 15	2,783 15
898 20	1 80	900 00	..... Nova Scotia.....	900 00	900 00
914 98	1 65	916 63	..... Prince Edward Island.....	916 63	916 63
998 16	1 80	999 96	..... Manitoba.....	999 96	999 96
2,994 48	5 40	2,999 88	..... Alberta.....	2,999 88	2,999 88
2,969 49	5 85	2,975 34	..... Saskatchewan.....	2,975 34	2,975 34
.....	.....	.....	..... British Columbia.....	.....	.....
17,708 67	34 09	17,742 76	..... Grand Totals.....	17,742 76	17,742 76

No. 8.—STATEMENT showing the quantities of the several articles subject to 1916, 1917, 1918, and

Articles subject to Excise Duty.	1916.			Duty.
	Quantities.			
	Ex-manu- factory.	Ex-ware- house.	Totals.	
	Gal ^l .	Gall.	Gall.	
Spirits.....	4,066	3,629,324 85,954 *	3,633,390 85,954	8,671,538 55 25,786 13
Totals.....	4,066	3,715,278	3,719,344	8,697,324 68
Malt liquor, the duty being paid on malt.....	39,488,374	150,503	39,638,877	92,079 45
Malt	Lb. 2,946	Lb. 89,473,644	Lb. 89,476,590	2,684,699 63
Cigars from foreign leaf.....	No.	No. 3,800	No. 3,800	26 60
Cigars.....	134,992,358	72,651,650	207,644,008	623,081 23
Totals.....	134,992,358	72,655,450	207,647,808	623,107 83
Cigarettes.....	1,061,670,760	20,653,950	1,082,324,710	3,252,797 58
Tobacco from foreign leaf.....	Lb.	Lb. 175	Lb. 175	43 75
Canada twist..		7,430	7,430	743 00
Tobacco.....	12,996,915	7,149,484	20,146,399	2,015,414 76
Snuff..	544,237		544,237	54,423 70
Totals.....	13,541,152	7,157,089	20,698,241	5,323,422 79
Raw leaf tobacco, foreign..		16,571,311	16,571,311	4,676,757 99
Other materials..		1,365,175	1,365,175	218,428 00
Total duties on tobacco and cigarettes...				10,218,608 78
Vinegar....				100,112 24
Acetic acid...				8,150 14
Licenses, Spirits...				3,750 00
“ Malt Liquor.....				5,700 00
“ Malt.....				4,600 00
“ Cigars.....				12,050 00
“ Tobacco.....				4,175 00
“ Bonded manufactures.....				5,700 00
“ Acetic acid.....				100 00
Grand total duty.....				22,460,157 75

*Spirits imported for use in the manufacture of crude fulminate, on which duty, at the rate of 30 cents

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Excise Duty, taken for consumption during the fiscal years ended March 31, the duty accrued thereon.

1917.				1918.			
Quantities.			Duty.	Quantities.			Duty.
Ex-manu- factory.	Ex-ware- house.	Totals.		Ex-manu- factory.	Ex-ware- house.	Totals.	
Gall.	Gall.	Gall.	\$ cts.	Gall.	Gall.	Gall.	\$ cts.
3,080	4,118,147	4,121,227	9,838,649 65	2,413	4,591,972	4,594,385	11,421,503 99
.....	125,140 *	125,140	37,541 90	..... *	201,326	201,326	60,397 78
3,080	4,243,287	4,246,367	9,876,191 55	2,413	4,793,298	4,795,711	11,481,901 77
34,687,356	139,928	34,827,284	103,865 35	28,316,652	125,775	28,442,427	75,686 10
Lb.	Lb.	Lb.	Lb.	Lb.	Lb.	Lb.	
225	78,815,521	78,815,746	2,364,752 38	140	59,625,909	59,626,049	1,788,781 47
No.	No.	No.		No.	No.	No.	
166,647,097	73,105,155	239,752,252	719,390 26	177,661,245	76,784,700	254,445,945	766,386 16
166,647,097	73,105,155	239,752,252	719,390 26	177,661,245	76,784,700	254,445,945	766,386 16
1,277,629,790	29,646,960	1,307,276,750	3,929,130 15	1,643,803,653	20,906,280	1,664,709,933	5,002,576 44
Lb.	Lb.	Lb.					
.....	5,685	5,685	568 50	.....	1,732½	1,732½	433 13
12,915,722½	7,206,331½	20,122,054	2,012,205 40	13,938,406½	4,492	4,492	449 20
607,341	.....	607,341	60,734 10	690,615	7,144,922½	21,083,329	2,108,340 69
13,523,063½	7,212,016½	20,735,080	6,002,638 15	14,629,021½	7,151,147	21,780,168½	7,180,860 96
.....	17,470,422	17,470,422	4,942,516 93	.....	18,146,814	18,146,814	5,151,947 36
.....	1,548,809	1,548,809	247,809 44	.....	1,752,476	1,752,476	280,396 16
			11,192,964 52				12,613,204 48
.....	.....	.....	104,333 79	.....	.....	.....	116,383 40
.....	.....	.....	7,949 39	.....	.....	.....	7,229 91
.....	.....	.....	4,375 00	.....	.....	.....	4,625 00
.....	.....	.....	5,350 00	.....	.....	.....	4,800 00
.....	.....	.....	3,150 00	.....	.....	.....	2,700 00
.....	.....	.....	10,825 00	.....	.....	.....	9,700 00
.....	.....	.....	4,138 00	.....	.....	.....	3,674 00
.....	.....	.....	6,075 00	.....	.....	.....	6,800 00
.....	.....	.....	100 00	.....	.....	.....	100 00
.....	.....	.....	24,403,460 24	.....	.....	.....	26,881,972 29

per gallon, was collected and afterwards refunded, on the exportation of the fulminate.

No. 9.—AMOUNTS deposited to the credit of the Receiver General, on

	General.	Ontario.	Québec.	New Brunswick.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Excise.....		4,792,228 15	18,930,455 53	73,588 58
“ Seizures.....		995 00	5,221 85	
Ferries.....		428 33	1,575 00	10 00
Weights and Measures Inspection.....		56,131 00	31,628 35	2,164 50
“ Seizures.....		100 00	25 00	
Gas Inspection.....		31,274 95	15,678 35	734 60
Gas Seizures.....				
Electric Light Inspection.....		33,264 15	17,395 80	2,201 45
“ Penalties.....				
Law Stamps (Supreme Court).....		2,800 50		
“ (Exchequer Court).....		4,510 50		
“ (Yukon Territorial Court).....				
Patent Medicines Fees.....	260 00	760 00	343 00	24 00
“ Fines.....				
Fertilizers Fees.....	163 00	167 00	121 00	44 00
“ Fines.....				
Methylated Spirits.....		248,897 62	106,774 25	1,998 92
Commercial Feeding Stuffs.....	111 00	352 00	65 00	
“ Fines.....				
Adulteration of Food Fees.....	1,044 00	1,634 95	2,745 00	45 00
Electrical Standard of Laboratory.....	18 75	147 50		
Electric Light Export Licenses.....		200 00	25 00	
Testing Milk Glasses.....	500 60	1,041 90	21 85	
War Tax Revenue Stamps.....		502,126 44	183,243 86	26,717 20
War Tax Revenue, Transportation, etc.....	209,102 76	139,680 28	752,420 45	72,834 14
War Tax Fine.....		1,205 90	6,041 00	600 00
Casual Revenue.....	141 93	14 83	10 72	
Totals.....	211,342 04	5,818,951 00	20,053,791 01	180,962 39

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account of Inland Revenues, during the year ended March 31, 1918.

Nova Scotia.	Prince Edward Island.	Manitoba.	Alberta.	Saskatchewan.	British Columbia.	Yukon.	Totals.
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
92,314 98	25,945 32	2,001,497 64	125,544 13	51,505 86	902,568 13	8,946 05	27,004,594 37
100 00				200 00	416 08		6,932 93
2,972 60	636 45	12,471 30	10,921 15	19,035 15	3,676 15	6 30	2,013 33
			2 00	30 25	25 00		139,642 80
396 90		2,649 40	1,761 50		3,823 35		182 25
2,582 05	335 85	7,797 30	5,227 90	1,982 75	8,733 10		56,319 05
							79,520 35
							2,800 50
							4,510 50
						1,591 00	1,591 00
50 00	4 00	38 00	18 00	19 00	52 00		1,568 00
78 00	5 00	5 00	12 00	4 00	66 00		665 00
6,151 15	25 90	31,465 37	168 65		3,485 89		398,967 75
20 00		56 00	39 00	12 00	41 00		696 00
380 00	60 00	172 00	155 15	78 00	240 30		6,554 40
					37 00		203 25
25 00					150 00		400 00
							1,564 35
28,634 42	4,798 14	103,749 73	52,841 60	48,825 63	82,367 92	757 70	1,034,152 64
8,227 33	104 35	706 24	6,924 32	26,75	15,408 01	61 70	1,205,496 33
50 00		3,200 00	476 00	350 00	950 00		13,772 90
		18 00	366 41	2 82			554 71
141,982 43	31,915 01	2,163,825 98	204,457 66	122,072 21	1,022,039 93	11,362 75	29,962,702 41

EXCISE REVENUES.

No. 10.—COMPARATIVE Statement of Receipts for 1915-16, 1916-17 and 1917-18.

		Totals.
		\$ cts.
Spirits.. .. .	{ 1915-16	8,701,074 68
	{ 1916-17	9,880,566 55
	{ 1917-18	11,486,526 77
Malt Liquor.....	{ 1915-16	97,779 45
	{ 1916-17	109,215 35
	{ 1917-18	80,486 10
Malt....	{ 1915-16	2,689,299 63
	{ 1916-17	2,367,902 38
	{ 1917-18	1,791,481 47
Tobacco .. .	{ 1915-16	10,222,783 78
	{ 1916-17	11,197,102 52
	{ 1917-18	12,616,878 48
Cigars.....	{ 1915-16	635,157 83
	{ 1916-17	730,215 26
	{ 1917-18	776,086 16
Manufactures in Bond.....	{ 1915-16	105,812 24
	{ 1916-17	110,408 79
	{ 1917-18	123,183 40
Acetic Acid... .	{ 1915-16	8,250 14
	{ 1916-17	8,049 39
	{ 1917-18	7,329 91
Seizures.....	{ 1915-16	10,349 39
	{ 1916-17	8,352 66
	{ 1917-18	6,932 93
Other Receipts.....	{ 1915-16	80,248 94
	{ 1916-17	113,548 70
	{ 1917-18	122,376 39
Total Revenue.....	{ 1915-16	22,550,756 08
	{ 1916-17	24,525,361 60
	{ 1917-18	27,011,281 61

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No. 11.—REFUNDS of Revenue during the fiscal year ended March 31, 1918.

Excise Refunds—		
Spirits.....	\$ 64,783 97	
Malt Liquor.....	112 49	
Malt.....	164,403 08	
Tobacco.....	4,233 14	
Cigars.....	59 87	
Seizures.....	4,290 07	
Sundries.....	1,524 30	
	<hr/>	\$ 239,406 92
War Tax.....		12,259 04
Weights and Measures.....		58 80
Food.....		868 50
		<hr/>
Grand Total.....		\$ 252,593 26

WEIGHTS AND MEASURES, GAS, ELECTRIC LIGHT AND LAW STAMPS.

No. 12.—STATEMENT showing amount of Revenues accrued during the year ended March 31, 1918.

Dr.

	Weights and Measures Stamps.	Gas Stamps.	Electric Light Stamps.	Law Stamps.			Totals.
				Supreme (Court.	Exchequer (Court.	Territorial (Court.	
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
The amount of stamps in the hands of distributors, April 1st, 1917	161,380 80	65,682 30	109,638 75	512 20	89, 00	8,204 55	345,507 60
To stamps issued by the Inland Revenue Department during the year ended March 31, 1918...	134,702 50	66,130 00	61,175 00	2,765 00	4,524 50	3,000 00	272,297 00
Totals.....	296,083 30	131,812 30	170,813 75	3,277 20	4,613 50	11,204 55	617,804 60

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By amount of stamps destroyed and returned by distributors.....	106 45	1,178 55	45 00	476 70	103 00	9,613 55	1,330 00
By amount of stamps in the hands of distributors, March 31, 1918.....	156,506 20	74,316 20	91,248 40	2,800 50	4,510 50	1,591 00	332,264 05
By balance being the revenue during the year ended March 31, 1918...	139,470 65	56,317 55	79,520 35				284,210 55
	296,083 30	131,812 30	170,813 75	3,277 20	4,613 50	11,204 55	617,804 60

WEIGHTS AND MEASURES, 1917--18.
No. 13.—Inspection Division in account with Revenue.

Balances due by Inspectors, April 1, 1917.		Stamps issued to Inspectors.		Other Receipts.		Seizures and Penalties.		Totals.		Divisions.		Returned Damaged Stamps.		Deposited to Credit of Receiver General.		Balances due by Inspectors, March 31, 1918.		Totals.	
Stamps on hand.	Cash on hand.	\$	cts.	\$	cts.	\$	cts.	\$	cts.			\$	cts.	\$	cts.	\$	cts.	\$	cts.
9,261 75	50	1,975 00						11,237 25		Belleville.				4,290 75		6,946 00	50	11,237 25	
5,558 05	11 05	14,175 00						19,744 10		Hamilton.		31 25		10,449 35		9,262 90	60	19,744 10	
793 05		2,882 50		22 00		15 00		3,712 55		Kingston.				3,177 90		534 65		3,712 55	
9,213 05	1 35	12,250 00				10 00		21,474 40		London.				11,420 85		10,048 45	5 10	21,474 40	
8,188 35	8 55	13,770 00						21,966 90		Ottawa.		3 00		11,284 00		10,673 40	6 50	21,966 90	
4,816 20	75	17,370 00				75 00		22,261 95		Toronto.				15,608 15		6,647 30	6 50	22,261 95	
37,830 45	22 20	62,422 50		22 00		100 00		100,397 15		Ontario.		'34 25		56,231 00		44,112 70	19 20	100,397 15	
47,819 40	5 25	8,350 00						56,174 65		Montreal.				13,668 70		42,499 20	6 75	56,174 65	
3,242 30		7,187 50						10,429 80		Quebec.				5,616 20		4,811 30	2 30	10,429 80	
5,233 35		8,722 50						13,955 85		Sherbrooke.				7,796 40		6,159 45		13,955 85	
6,825 00				50 00		15 00		6,890 00		St. Hyacinthe				1,907 70		4,982 30		6,890 00	
2,122 70		3,270 00				10 00		5,402 70		Three Rivers.		49 25		2,664 35		2,689 10		5,402 70	
65,242 75	5 25	27,530 00		50 00		25 00		92,853 00		Quebec.		49 25		31,653 35		61,141 35	9 05	92,853 00	
886 15		2,480 00						3,366 15		St. John, N.B.				2,164 50		1,201 65		3,366 15	
3,415 15		1,170 00						4,585 15		Halifax.				1,216 00		3,337 90	31 25	4,585 15	
3,860 00	4 15							3,864 15		Pictou.		50		1,756 60		2,106 05	1 00	3,864 15	
7,275 15	4 15	1,170 00						8,449 30		Nova Scotia.		50		2,972 60		5,443 95	32 25	8,449 30	
698 70		675 00						1,373 70		Charlottetown, P.E.I.				636 45		737 25		1,373 70	
11,440 75	50 90	7,850 00						19,341 65		Winnipeg, Man.				12,471 30		6,870 35		19,341 65	

No. 13.—Inspection Division in account with Revenue—Concluded.

Balances due by Inspectors, April 1, 1917.			Stamps issued to Inspectors.	Other Receipts.	Seizures and Penalties.	Totals.	Divisions.	Returned Damaged Stamps.	Deposited to Credit of Receiver. General.	Balances due by Inspectors, March 31, 1918.		Totals.	
Stamps on hand.	Cash on hand.	Stamps on hand.								Cash on hand.			
\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
10,316 25	54 80	9,910 00		10 00	20,291 05	Regina.....			10,229 90	10,056 90	4 25	20,291 05	
8,522 20		8,080 00		20 25	16,622 45	Saskatoon	17 90	17 90	8,835 50	7,769 05		16,622 45	
18,838 45	54 80	17,990 00		30 25	36,913 50	Saskatchewan.....	17 90		19,065 40	17,825 95	4 25	36,913 50	
9,827 35	5 55	4,450 00	5 00	2 00	14,289 90	Calgary.....	2 00	2 00	6,389 70	7,897 45	75	14,289 90	
1,367 75	7 65	5,005 00	4 25		6,384 65	Edmonton.....	2 55	2 55	4,533 30	1,848 80		6,384 65	
11,195 10	13 20	9,455 00	9 25	2 00	20,674 55	Alberta.....	4 55	4 55	10,923 00	9,746 25	75	20,674 55	
1,841 05	8 90	1,505 00			3,354 95	Nelson.....			1,247 90	2,105 85	1 20	3,354 95	
4,358 90		3,625 00		25 00	8,008 90	Vancouver.....			2,453 25	5,553 85	1 80	8,008 90	
6,199 95	8 90	5,130 00		25 00	11,363 85	British Columbia.....			3,701 15	7,659 70	3 00	11,363 85	
1,773 35					1,773 35	Dawson, Yukon.....			6 30	1,767 05		1,773 35	
161,380 80	159 40	134,702 50	81 25	182 25	296,506 20	Totals.....	106 45	106 45	139,825 05	156,506 20	68 50	296,506 20	
					1,564 35	Milk Test Glassware.			1,564 35			1,564 35	
					298,070 55	Less Refunds as per Statement No. 11.....			141,389 40			298,070 55	
					58 80				58 80			58 80	
161,380 80	159 40	134,702 50	81 25	182 25	298 011 75	Grand totals.....	106 45	106 45	141,330 60	156,506 20	68 50	298,011 75	

GAS INSPECTION, 1917-18.

No. 14.—Inspection Districts in Account with Revenue.

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Balances due by Inspectors, April 1, 1917.		Stamps issued to Inspectors.		Other Receipts.		Seizures and Penalties.		Totals.		Districts.		Returned Damaged Stamps.		Deposited to Credit of Receiver General.		Balances due by Inspectors, March 31, 1918.		Totals.		
Stamps on hand.		—		—		—		—		—		—		—		Stamps on hand.		—		
\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	
1,308	45	6,550	00					7,858	45	Belleville.				2,142	00	5,716	45		7,858	45
3,744	20	5,695	00					9,439	20	Hamilton...				5,283	00	4,156	20		9,439	20
3,995	25	5,300	00					9,295	25	London...				6,008	20	3,287	05		9,295	25
2,051	90	7,750	00	1	50			9,803	40	Ottawa...				2,246	40	7,557	00		9,803	40
3,614	70	15,750	00					19,364	70	Toronto.....				15,595	35	3,769	35		19,364	70
14,714	50	41,045	00	1	50			55,761	00	Ontario....				31,274	95	24,486	05		55,761	00
3,367	25	17,275	00					20,642	25	Montreal.....				14,380	50	6,261	75		20,642	25
617	90	1,300	00					1,917	90	Quebec.....				779	40	1,138	50		1,917	90
974	70							974	70	Sherbrooke.				426	85	547	85		974	70
332	45	200	00					532	45	St. Hyacinthe....				91	60	440	85		532	45
5,292	30	18,775	00					24,067	30	Quebec.....				15,678	35	8,388	95		24,067	30
1,958	30	975	00					2,933	30	St. John, N.B.....				734	60	2,198	70		2,933	30
1,090	25	285	00					1,375	25	Halifax, N.S.....				396	90	978	35		1,375	25
1,178	55							1,178	55	Charlottetown, P.E.I....		1,178	55						1,178	55
30,071	55							30,071	55	Winnipeg, Man.....				2,649	40	27,422	15		30,071	55
8,127	95	2,000	00					10,127	95	Calgary, Alta.....				1,761	50	8,366	45		10,127	95
1,681	00	3,000	00					4,681	00	Vancouver.....				3,069	15	1,611	85		4,681	00
1,567	90	50	00					1,617	90	Victoria				754	20	863	70		1,617	90
3,248	90	3,050	00					6,298	90	British Columbia				3,823	35	2,475	55		6,298	90
65,682	30	66,130	00	1	50			131,813	80	Grand Totals.....		1,178	55	56,319	05	74,316	20		131,813	80

ELECTRIC LIGHT INSPECTION, 1917-18.

No. 15.—Inspection Districts in Account with Revenue.

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Balances due by Inspectors, April 1, 1917. — Stamps on Hand.	Stamps issued to Inspectors.	Totals.	Districts.	Returned Damaged Stamps.	Deposited to Credit of Receiver General.	Balances due by Inspectors, March 31, 1918. — Stamps on Hand.	Totals.
\$ cts.	\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.	\$ cts.
3,415 65	1,300 00	4,715 65	Belleville.....		2,235 45	2,480 20	4,715 65
2,072 85		2,072 85	Fort William.....		743 70	1,329 15	2,072 85
3,659 40	4,850 00	8,509 40	Hamilton.....		7,401 45	1,107 95	8,509 40
4,515 40	3,550 00	8,065 40	London.....	45 00	4,825 60	3,194 80	8,065 40
3,092 15	9,800 00	12,892 15	Ottawa.....		5,067 75	7,824 40	12,892 15
1,155 85	1,280 00	2,435 85	Sudbury.....		1,342 05	1,093 80	2,435 85
8,508 10	9,100 00	17,608 10	Toronto.....		11,648 15	5,959 95	17,608 10
26,419 40	29,880 00	56,299 40	.....Ontario.....	45 00	33,264 15	22,990 25	56,299 40
5,173 05	12,525 00	17,698 05	Montreal.....		13,149 45	4,548 60	17,698 05
953 75	2,000 00	2,953 75	Quebec.....		1,753 35	1,200 40	2,953 75
2,133 10		2,133 10	Sherbrooke.....		952 65	1,180 45	2,133 10
879 15	560 00	1,439 15	St. Hyacinthe.....		892 80	546 35	1,439 15
993 55		993 55	Three Rivers.....		647 55	346 00	993 55
10,132 60	15,085 00	25,217 60	.....Quebec.....		17,395 80	7,821 80	25,217 60
2,444 90	1,375 00	3,819 90	St. John, N.B.....		2,201 45	1,618 45	3,819 90
1,683 00	2,550 00	4,233 00	Halifax, N.S.....		2,582 05	1,650 95	4,233 90
1,533 75		1,533 75	Charlottetown, P.E.I.....		335 85	1,197 90	1,533 75
43,029 00		43,029 00	Winnipeg, Man.....		7,797 30	35,231 70	43,029 00
2,592 25	2,200 00	4,792 25	Regina, Sask.....		1,982 75	2,809 50	4,792 25
9,934 10	3,850 00	13,784 10	Calgary.....		3,310 95	10,473 15	13,784 10
4,194 60		4,194 60	Edmonton.....		1,916 95	2,277 65	4,194 60
14,128 70	3,850 00	17,978 70	.....Alberta.....		5,227 90	12,750 80	17,978 70
4,156 10	4,575 00	8,731 10	Vancouver.....		6,646 55	2,084 55	8,731 10
2,169 05	1,660 00	3,829 05	Victoria.....		2,086 55	1,742 50	3,829 05
6,325 15	6,235 00	12,560 15	.....British Columbia		8,733 10	3,827 05	12,560 15
1,350 00		1,350 00	Dawson, Yukon.....			1,350 00	1,350 00
109,638 75	61,175 00	170,813 75	Totals.	45 00	79,520 35	91,248 40	170,813 75
		400 00	Export of Electric Power		400 00		400 00
		203 25	Licenses.— Electrical Standard— Laboratory Fees.		203 25		203 25
109,638 75	61,175 00	171,417 00	Grand Totals.....	45 00	80,123 60	91,248 40	171,417 00

SESSIONAL PAPER No. 12

No. 16.—STATEMENT showing the Amounts voted and the Expenditures for each Service for the year ended March 31, 1918.

Service.	Grants.	Expenditures.	Over Expended.	Under Expended.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Minister's salary.....	7,000 00	7,000 00		
Departmental salaries.....	186,012 50	139,682 18		46,330 32
Departmental contingencies.....	28,000 00	20,878 59		7,121 41
Excise salaries.....	606,318 75	494,788 68		111,530 07
Excise contingencies.....	100,000 00	97,469 19		2,530 81
War tax contingencies.....	125,000 00	19,082 88		105,917 12
Duty pay at large distilleries and other fac- tories.....	16,000 00	12,622 13		3,377 87
Duty pay other than special survey.....	2,000 00	1,291 66		708 34
Preventive service salaries.....	155,000 00	106,961 01		48,038 99
Preventive service contingencies.....	18,000 00	14,305 76		3,694 24
Tobacco stamps.....	130,000 00	102,730 29		27,269 71
Excise commission to custom officers.....	5,000 00	1,116 15		3,883 85
Provisional Allowance Excise.....	12,000 00	10,019 29		1,980 71
Provisional Allowance, Weights and Measures	6,000 00	5,487 50		512 50
Provisional Allowance, Gas and Electricity ...	4,000 00	2,789 53		1,210 47
Methylated Spirits contingencies.....	500,000 00	393,487 59		106,512 41
Minor Expenditures.....	500 00	89 28		410 72
Weights and Measures salaries.....	170,250 00	124,386 87		45,863 13
Weights and Measures contingencies.....	88,000 00	80,960 57		7,039 43
Gas and Electricity salaries.....	93,500 00	74,260 96		19,239 04
Gas and Electricity contingencies.....	59,000 00	33,175 47		25,824 53
Adulteration of Food salaries and contingencies	45,000 00	44,908 59		91 41
Export of Electric Power.....	1,000 00	869 58		130 42
International Bureau of Weights and Measures	1,200 00	218 85		981 15
International Electro Technical Commission.	400 00	400 00		
Proprietary or Patent Medicines.....	2,000 00	1,362 45		637 55
Grand Total.....	2,361,181 25	1,790,345 05		570,836 20

[illegible]

APPENDIX A.

STATISTICS

9 GEORGE V, A. 1919

SPIRITS.

No. 1.—COMPARATIVE Statement of Manufactures for

Provinces.	Licenses.		Materials taken for Use.				
			Grain.				
	No.	Fees.	Malt.	Indian Corn.	Rye.	Oats.	Wheat.
1917.		\$	Lb.	Lb.	Lb.	Lb.	Lb.
Ontario.....	12	2,875	4,299,956	64,648,028	6,653,588	131,580	27,782
Quebec.....	5	1,250	3,669,397	4,799,459	3,777,229	.....	.....
British Columbia.....	1	250	.....	.....	.....	.....	.....
Totals.....	18	4,375	7,969,353	69,447,487	10,430,817	131,580	27,782
1918.							
Ontario.....	12	2,875	2,101,752	31,924,928	3,803,700	124,460	.....
Quebec.....	6	1,500	3,191,239	3,708,640	3,223,750	.....	.....
British Columbia.....	1	250	.....	.....	.....	.....	.....
Totals.....	19	4,625	5,292,991	35,633,568	7,027,450	124,460	.....

SESSIONAL PAPER No. 12

SPIRITS.

the Fiscal Years ended March 31, 1917 and 1918.

		Used in Spirits Manufactured.		Proof Spirits Manufactured.	Duty Collected ex-manu- factory, on Deficiencies and Assessments.		Total Duty Collected ex-manu- factory, in- cluding License Fees.
Total Grain.	Molasses.	Grain.	Molasses.				
Lb.	Lb.	Lb.	Lb.	Gall.	Gall.	\$ cts.	\$ cts.
75,760,934	4,072,840	75,542,272	4,072,840	4,667,773·50	3,046·17	7,323 26	10,198 26
12,246,085	23,343,876	12,198,280	23,343,876	1,732,295·44	.....	.....	1,250 00
.....	.....	.....	.....	50·20	33·83	81 19	331 19
88,007,019	27,416,716	87,740,552	27,416,716	6,400,119 14	3,080·00	7,404 45	11,779 45
37,954,840	.....	37,789,012	.....	2,237,158·74	2,005·93	4,814 22	7,689 22
10,123,629	18,171,440	10,267,094	18,171,440	1,329,758·73	406 79	976 30	2,476 30
.....	.....	.....	.....	37·13	.....	.....	250 00
48,078,469	18,171,440	48,056,106	18,171,440	3,566,954·60	2,412·72	5,790 52	10,415 52

SPIRITS.

No. 1A—STATEMENT showing transactions in the Distilleries in the

Divisions.	In Process, including Deficiencies brought forward.	Manufactured, including Surpluses.	Returned to Distillery for Redistillation. In Bond.
	Proof Galls.	Proof Galls.	Proof Galls.
Belleville, Ont.....	75,897·24	987,312·08	42,629·27
Guelph, ".....	2,480 86	12·56	176·46
Hamilton, ".....	393·20	662·82	409·81
Perth, ".....	27·67	27·40	
Prescott, ".....	20,622·45	233,485·78	1,967 10
Toronto, ".....	12,365·71		14,862·77
Windsor, ".....	60,309 11	1,015,658·10	40,816·60
Totals.....	172,096 24	2,237,158·74	100,862·01
Joliette, Que.....	17,321 54	436,527·90	
Montreal, ".....	55,749·85	826·510 78	59·316·53
St. Hyacinthe, Que.....	15,758 37	66,720·05	
Totals.....	88,829·76	1,329,758·73	59,316·53
Vancouver, B.C.....		37·13	
Grand Totals.....	260,926·00	3,566,954·60	160,178·54

SESSIONAL PAPER No. 12

SPIRITS.

Dominion of Canada, during the Fiscal Year ended March 31, 1918.

Received from other sources.		Totals.	Warehoused.	Fusel Oil Written off, and Remov- ed.	Deficiencies on which Duty was Collected.	In Process, including Deficiencies, carried forward.	Totals.
Duty Paid.	In Bond.						
Proof Galls.	Proof Galls.	Proof Galls.	Proof Galls.	Proof Galls.	Proof Galls.	Proof Galls.	Proof Galls.
1,154 56		1,106,993·15	1,001,469·95	9·021 23		96,501·97	1,106,993·15
1,011·62	74·45	3,755·95	3,000·65			755·30	3,755·95
496·01		1,961·84	1,766·12		39·41	156·31	1,961·84
		55·07	27·40		27·67 *		55·07
		256,075·33	209,245·46	987·01		45,842·86	256,075·33
1,545·75		28,774·23	17,812·08	3·41	1,840·51	9,118·23	28,774·23
4,180·86		1,120,964·67	873,483·13	1,005·42	126·01	246,350·11	1,120,964·67
8,388·80	74·45	2,518,580·24	2,106,804·79	11,017·07	2,033·60	398,724·78	2,518,580·24
		453,849·44	451,479·64			2,369·80	453·849·44
413·83		941,990·99	921,328·20	6,932·67		13,730·12	941,990·99
3·53		82,481 95	77,056·85	159·25	406·79	4,859·06	82,481·95
417·36		1,478,322·38	1,449·864·69	7,091·92	406·79	20,958·98	1,478,322·38
		37·13	37·13				37·13
8,806·16	74·45	3,996,939·75	3,556,706·61	18,108·99	2,440·39	419,683·76	3,996,939·75

*Written off.

SPIRITS.

E STATEMENT of Warehouse Returns for the Fiscal Years ended March

from other isions.	Totals.	Entered for Consumption.		Removed to other Divisions		Tak Redis
		Quantity.	Duty.	Warehoused in Divisions to which removed.	In Transit.	
In Transit last year.						
Proof Gallons.	Proof Gallons.	Proof Gallons.	\$ cts.	Proof Gallons.	Proof Gallons.	Pro Gal
67,653.78	25,144,924.95	1,350,960.13	3,238,227 99	5,324,973.37	196,540.41	232
50,579.22	7,756,621.19	1,792,791.37	4,295,551 63	1,232,096.87	14,696.13	33
10,186.74	134,736.86	119,492.07	287,037 62	536.53		
6,010.20	45,154.54	40,506.14	97,226 48	2,914.14		
14,341.53	553,439.69	367,152.60	876,909 36	22,055.52	1,546.47	
5,031.21	165,777.67	153,304.18	368,140 41	4,960.70	3,039.26	
8,189.09	66,044.51	32,635.37	78,382 34	2,263.55		
7,322.13	448,120.27	258,518.51	620,622 27	18,124.92	560.51	
	3,895.86	2,787.01	6,689 00			
	8.612.54					
169,313.90	34,327,328.08	4,118,147.38	9,868,787 10	6,607,925.60	216,432.78	265
28,208.23	21,096.300.48	1,160,692.84	2,788,158 16	4,519,091.80	77,641.25	100
134,749.77	7,028,260.10	2,536,174.95	6,060,502 77	1,131,798.88	5,588.59	59
10,382.84	32,932.04	24,761.35	59,456 18	4,623.04		
2,070.23	31,328.76	21,469.89	51,590 83	660.69	97.33	
33,517.36	973,616.71	769,990.36	1,843,669 04	20,742.68	12,843.51	
1,784.46	21,621.28	14,876.67	35,733 11	3,309.48		
	31,063.69	1,829.18	4,390 82			
5,719.89	293,069.34	260,427.21	625,229 87	9,916.28	1,238.57	
	3,689.60	3,075.01	7,380 47			
	8,612.54					
216,432.78	29,520,494.54	4,793,297.46	11,476,111 25	5,690,142.85	97,409.25	160

* Used in the manufacture of Methylated Spirits at Governmen
Total duty collected ex-n
License fees.....

SPIRITS.

No. 2.—WAREHOUSE RETURN for the Fiscal Year ended March 31, 1918.

DR.

CR.

Divisions.	Remaining in Warehouse from last Year.	Warehoused.	Imported	Received from other Divisions		Totals.	Entered for Consumption.		Removed to other Divisions		Taken for Redistillation	Free.		Exported.	Used in Bonded Factories	Remaining in Warehouse	Totals
				Removed during year.	In Transit last year		Quantity.	Duty.	Warehoused in Divisions to which removed	In Transit		Legal Allowance.	Other				
	Proof Gallons	Proof Gallons.	Proof Gallons	Proof Gallons	Proof Gallons	Proof Gallons.	Proof Gallons	\$ cts	Proof Gallons	Proof Gallons	Proof Gallons	Proof Gallons.	Proof Gallons.	Pr. of Gallons.	Proof Gallons	Proof Gallons	Pr. of Gallons
Bellefleur, Ont.	1,457,830.11	1,001,469.95	1,004,856.35	1,994.89	5,236.96	3,471,388.26	62,264.21	149,486.96	1,031,416.98	23,372.45	42,629.27	17,128.50	5,887.36	9,254.38	1,211,412.26	1,008,012.73	171,388.26
Bramford	881.60			8,608.72	4,119.32	13,600.24	114.58	274.99						27.75	9,849.69	3,608.22	3,014.24
Cochichewick	1,746,651.79	3,000.65		147.36	22.11	1,349,821.91	93,398.99	224,158.06	287,334.32	7,785.92	176.46	47,604.54	940.29	45,892.63		8,608.22	1,349,821.91
Hamilton	501,815.44	1,766.12		31,490.13		545,071.69	25,874.97	66,219.13	2,969.60		409.81	1,548.40	700.75	940.34	23,951.84	4,806,489	5,567,676.69
Kingston	9,142.82			24,056.54		33,199.36	6,431.79	15,436.28						73.10	15,802.26	10,890.18	22,700.36
London	98.05			7,230.95		7,629.00	7,297.60	17,515.98								3,140	7,600.00
Ottawa	22,308.94			157,026.77		179,335.71	171,608.83	412,465.68	1,483.75				193.80			6,014.7	1,015.71
Government Warehouse	4,928.92			396,142.94	4,168.07	405,239.95							70.29		388,312.08	16,850.56	305,220.3
Department Laboratory				17.67		17.67							17.67				17.67
Green, Sault Ste. Marie, Ont.	5,014.59			13,407.25		19,041.82	1,099	26.71							14,065.99	4,411.91	19,041.82
Perth	22,064.24	27.40	1,087,375.81	508,483.54	11,496.81	1,629,657.85	24,384.35	49,883.56	5,274.74			547.11		3,860.63	1,581,240.98	11,411.01	1,592,651.85
Port Arthur	9,094.31			42,106.50	1,813.48	53,014.29	40,335.88	96,828.85	2,765.76	419.40					9,495.73	5,064.70	
Prescott	457,765.54	209,245.46	146,705.47	22,751.67		806,468.14	21,263.48	101,215.02	354,246.82	5,522.74	1,967.10	3,841.65	260.35	863.10	146,705.47	91,797.23	806,468.14
Stratford				352.45	140.91	493.36	493.36	382.70									493.36
Toronto	3,684,878.99	*70,792.85 17,812.08 *51.98	687,744.50	663,258.88	1,458.60	5,125,912.93	527,720.54	1,233,847.36	1,409,688.11	19,922.26	14,802.77	61,456.61	2,045.50	14,260.70	888,238.51	2,187,717.93	5,125,912.93
Windsor	6,527,623.11	873,483.13		35,229.18	60.92	7,436,428.32	179,493.27	420,469.94	1,425,911.72	20,618.78	40,816.60	127,430.67	2,896.45	505,266.14	3,905.6	5,192,888.87	7,436,428.32
Totals	14,651,697.46	*70,792.85 2,106,804.79	2,926,682.13	1,912,205.02	28,208.23	21,093,300.48	1,160,692.84	2,788,158.16	4,519,091.80	77,641.25	100,862.01	249,557.66	13,002.66	580,438.97	3,924,822.61	10,081,878.60	21,093,300.48
Johnston, Que.	1,055,102.31	451,479.64		33,531.59		1,540,203.54	11,501.49	29,684.89	531,206.31	171.63		2,538.73				994,788.18	1,540,203.54
Montreal	1,232,933.40	921,328.20	49,428.13	1,973,051.50	43,599.72	4,210,338.95	2,051,083.60	4,876,766.74	537,114.99	5,191.39	59,416.73	2,321.03	458.11	552.31	92,229.07	1,46,079.12	1,210,308.35
Quebec	16,408.97			376,555.90	9,375.82	4,240,600.60	356,453.74	856,192.57					1,460.25		22,967.57	41,509.13	4,240,600.60
St. Hubert, Que.		*374.72															
St. Lawrence	282,812.11	77,026.85		246,408.51	81,463.28	688,115.47	33,024.81	79,350.41	63,477.58	225.57		2,954.47	21.14	188.83	99,963.46	188,256.73	688,115.47
St. Lawrence	12,116.18		54,620.45	90,105.30	310.95	157,172.88	84,109.31	218,508.16							54,620.45	18,443.12	157,172.88
Three Rivers	28.57			28.57		28.57										28.57	28.57
Totals	2,810,569.54	*374.72 1,442,864.66	104,048.58	2,711,652.89	134,749.77	7,028,260.10	2,536,174.95	6,060,502.77	1,131,798.88	5,788.79	59,416.73	7,814.43	1,912.50	741.14	99,963.46	2,711,652.89	7,028,260.10
St. John, N.B.	7,871.22			14,681.95	10,782.81	32,932.04	24,761.35	59,456.18	4,023.01						808.02	2,279.01	32,932.04
Halifax, N.S.				5,516.29	851.07	6,367.36	5,582.25	13,397.39						128.99		6,069.1	6,367.36
Proton	1,014.01			22,118.22	1,219.16	24,961.40	15,887.64	38,193.44	600.69	97.33					8,373.74	24,961.40	
T. C.	1,014.01			27,634.51	2,070.23	31,328.76	21,469.89	51,590.83	600.69	97.33				128.99		8,971.9	31,328.76
Winnipeg, Man.	90,090.37			850,038.98	33,517.36	973,616.71	769,990.36	1,843,650.01	20,742.68	12,843.51			5,072.46		58,146.71	106,566.6	973,616.71
Montreal, Sask.	4,423.53			15,413.29	1,784.46	21,621.28	14,876.67	35,733.11	3,599.48							3,115.1	21,621.28
Calgary, Alta.	6,818.56			24,680.2		31,063.63	1,829.18	4,390.82							17,459.66	11,473.83	31,063.63
Vancouver, B.C.	152,814.03	37.13	1,505.28	92,899.42	684.05	247,349.91	223,143.89	555,715.45	4,146.34	1,238.57		4,600.23	524.23	6,005.97		7,691.6	247,349.91
Vancouver, B.C.	10,237.78			30,445.81	5,035.84	45,719.43	37,283.32	89,514.42	5,769.94				60.30	95.28		2,401.56	45,719.43
Totals	15,560.85	7.1	1,505.28	123,255.23	5,719.89	293,069.34	260,427.21	625,229.87	9,916.28	1,238.57		4,600.23	594.53	6,100.51		10,193.21	293,069.34
Dawson, Y.T.	1,168.8			2,580.75		3,689.60	3,075.01	7,380.47								614.59	3,689.60
Sundries	8,612.54					8,612.54										8,612.54	8,612.54
Grand Totals	16,953,868.74	*71,167.57 3,528,706.61	3,505.88	5,690,142.85	216,432.76	29,520,494.54	4,793,297.46	11,476,111.25	5,690,142.85	97,409.25	160,178.54	261,972.32	20,611.15	587,409.32	388,312.08 4,571,117.48	12,049,814.09	29,520,494.54

*In Warehouse.
†Re-imported

† Used in the manufacture of Methylated Spirits at Government Warehouse, Ottawa.

SPIRITS.

No. 3.—COMPARATIVE STATEMENT of Warehouse Returns for the Fiscal Years ended March 31, 1917 and 1918.

Provinces	Remaining in Warehouse from last Year.	Warehoused	Imported.	Received from other Divisions.		Totals.	Entered for Consumption.		Removed to other Divisions		Taken for Redistillation	Free		Exported	Used in Bonded Factories	Remaining in Warehouse	Totals.
				Removed during year.	In Transit last year.		Quantity.	Duty.	Warehoused in Divisions to which removed.	In Transit.		Legal Allowance.	Other.				
				Proof Gallons.	Proof Gallons.		Proof Gallons.	\$ cts	Proof Gallons.	Proof Gallons.		Proof Gallons.	Proof Gallons.		Proof Gallons.	Proof Gallons.	
1917	Proof Gallons.	Proof Gallons.	Proof Gallons.	Proof Gallons.	Proof Gallons.	Proof Gallons.	Proof Gallons.		Proof Gallons.	Proof Gallons.	Proof Gallons.	Proof Gallons.	Proof Gallons.	Proof Gallons.	Proof Gallons.	Proof Gallons.	Proof Gallons.
Ontario	17,090,167.89	15,016,744.14 †33.74	719,426.87	2,280,898.53	67,053.78	25,144,924.95	1,350,960.13	3,238,227.99	5,324,973.37	196,540.41	232,024.88	325,303.25	9,879.86	1,286,665.90	†252,540.71	11,051,607.46	25,144,924.95
Quebec	2,437,250.02	1,759,057.99 †121,557.35 *9.06	100,679.46	3,387,333.74	50,579.22	7,756,621.19	1,792,791.37	4,295,551.63	1,232,096.87	14,696.13	33,014.14	10,988.33	73.00	492.45	2,052,898.76	2,619,569.51	7,756,621.19
New Brunswick	22,850.85			101,699.27	10,186.74	134,738.86	119,492.07	287,037.62	536.53					13.34	6,827.68	7,867.25	144,738.86
Nova Scotia	5,427.42			33,716.92	6,010.20	45,154.54	40,506.14	97,228.48	2,914.14					110.24	1,621.02	1,621.02	45,154.54
Manitoba	71,870.42			487,227.74	14,941.53	553,439.69	367,152.60	876,909.30	22,055.52	1,540.47				16.75	72,607.98	90,060.67	553,439.69
Saskatchewan	7,277.79			153,468.67	5,031.21	165,777.67	153,304.18	368,140.41	4,960.70	3,089.26					4,423.53	4,423.53	165,777.67
Alberta	25,428.10			32,427.32	8,189.09	68,044.51	32,635.37	78,382.34	2,263.55						24,762.22	6,841.57	68,044.51
British Columbia	369,575.99	2,602.52	19.23	124,600.40	7,322.13	448,120.27	258,518.51	620,622.27	18,124.92	560.51	117.37	3,986.99	298.87	1,578.72	2,382.57	192,551.81	448,120.27
Yukon Territory	1,342.85			2,553.01		3,895.86	2,787.01	6,689.00								1,108.85	3,895.86
Sundries	8,612.54					8,612.54										8,612.54	8,612.54
Totals	19,929,804.47	†21,591.09 6,778,414.65	†143.75 820,125.56	6,607,925.60	169,313.90	34,327,328.08	4,118,147.38	9,868,787.10	6,607,925.60	216,432.78	265,156.19	340,278.57	10,232.33	1,289,117.45	†252,540.71 4,273,082.37	16,955,868.74	34,327,328.08
1918																	
Ontario	14,051,607.46	†70,792.85 2,106,804.79 *374.72	2,026,682.13	1,912,205.02	28,208.23	21,096,300.48	1,160,692.84	2,788,158.10	4,519,091.80	77,641.25	100,862.01	219,557.66	13,002.66	980,438.97	388,312.08	10,081,878.60	21,096,300.48
Quebec	2,619,569.51	1,449,864.69	104,048.58	2,719,652.80	134,749.77	7,028,260.10	2,536,174.95	6,080,502.77	1,131,798.88	5,588.59	59.00	7,814.47	1,912.50	741.14	69,790.45	2,715,092.63	7,028,260.10
New Brunswick	7,867.25			14,681.95	10,382.84	32,932.04	24,761.35	59,456.18	4,623.04						808.02	2,759.65	32,932.04
Nova Scotia	1,624.02			27,634.51	2,070.23	31,328.76	21,469.80	51,590.83	660.69	97.34				128.00	8,071.05	8,071.05	31,328.76
Manitoba	90,060.37			850,058.98	33,517.36	973,616.71	769,990.36	1,843,669.04	20,742.68	12,843.51			5,072.40		58,196.74	106,500.96	973,616.71
Saskatchewan	4,423.53			15,413.29	1,754.46	21,621.28	14,876.67	35,733.11	3,309.48						14,554.13	24,621.28	21,621.28
Alberta	6,383.37			24,680.32		31,063.69	1,829.18	4,390.82							17,159.69	11,774.85	31,063.69
British Columbia	162,551.81	37.13	1,505.28	123,255.23	5,719.89	293,069.34	260,427.21	625,229.87	9,916.28	1,238.57		4,600.23		6,100.21		10,193.21	293,069.34
Yukon Territory	1,108.85			2,550.75		3,659.60	3,075.01	7,380.47								814.59	3,659.60
Sundries	8,612.54					8,612.54										8,612.54	8,612.54
Totals	16,953,808.74	*71,167.57 3,556,700.61	*1,505.28 3,030,730.71	5,690,142.85	216,432.78	29,520,494.54	4,793,297.46	11,470,111.25	5,690,142.85	97,409.25	160,178.51	261,072.32	20,611.15	587,409.12	388,312.08 4,571,317.48	12,919,814.09	29,520,494.54

* Re-Warehoused
† Re-imported

* Used in the manufacture of Methylated Spirits at Government Warehouse, Ottawa.
Total duty collected ex-manufacture and ex-warehouse
License fees..

1917	1918
\$9,876,191.55	\$11,481,901.77
4,375.00	4,625.00
\$9,880,566.55	\$11,486,526.77

1 31, 1917 and 1918.

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en for illation	Free.		Exported.	Used in Bonded Factories.	Remaining in Warehouse.	Totals.
	Legal Allowance.	Other.				
Proof Gallons.	Proof Gallons.	Proof Gallons.	Proof Gallons.	Proof Gallons.	Proof Gallons.	Proof Gallons. .
,024·68	325,303·25	9,859·86	1,286,905·92	{ *252,546·71 2,114,203·16	14,051,607·46	25,144,924·95
,014·14	10,988·33	73·60	492·45	2,052,898·76	2,619,569·54	7,756,621·19
.....	.....	.....	13·33	6,827·68	7,867·25	134,736·86
.....	.....	.....	110·24	.....	1,624·02	45,154·54
.....	.....	.....	16·75	72,607·98	90,060·37	553,439·69
.....	.....	.....	.....	.....	4,423·53	165,777·67
.....	.....	.....	.....	24,762·22	6,383·37	66,044·51
117·37	3,986·99	298·87	1,578·72	2,382·57	162,551·81	448,120·27
.....	.....	.....	.....	.....	1,108·85	3,895·86
.....	.....	.....	.....	.....	8,612·54	8,612·54
,156·19	340,278·57	10,232·33	1,289,117·41	{ *252,546·71 4,273,682·37	16,953,808·74	34,327,328·08
,862·01	249,557·66	13,002·66	580,438·97	{ 388,312·08 * 3,924,822·61	10,081,878·60	21,096,300·48
,316·53	7,814·43	1,942·50	741·14	569,790·45	2,715,092·63	7,028,260·10
.....	.....	.....	.....	808·02	2,739·63	32,932·04
.....	.....	.....	128·90	.....	8,971·95	31,328·76
.....	.....	5,072·46	.....	58,466·74	106,500·96	973,616·71
.....	.....	.....	.....	.....	3,435·13	21,621·28
.....	.....	.....	.....	17,459·66	11,774·85	31,063·69
.....	4,600·23	593·53	6,100·31	.....	10,193·21	293,069·34
.....	.....	.....	.....	.....	614·59	3,689·60
.....	.....	.....	.....	.....	8,612·54	8,612·54
,178·54	261,972·32	20,611·15	587,409·32	{ 388,312·08 4,571,347·48	{ 12,949,814·09 *	29,520,494·54

t Warehouse, Ottawa.	1917.	1918.
anufactory and ex-warehouse.....	\$9,876,191 55	\$11,481,901 77
.....	4,375 00	4,625 00
	\$9,880,566 55	\$11,486,526 77

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MALT.

No. 4.—COMPARATIVE STATEMENT of Manufactures for the Fiscal Years ended
March 31, 1917 and 1918.

Provinces.	Licenses.		Grain Steeped.	Grain used in Malt Manufactured.	Malt.			Total Duty Collected ex-manu- factory, including License Fees.
	No.	Fees.			Manufac- tured.	Paid Duty.	Ware- housed.	
1917.		\$	Lb.	Lb.	Lb.	Lb.	Lb.	\$ cts.
Ontario.....	12	2,100	9,474,863	9,999,260	7,972,148	225	7,971,923	2,106 75
Quebec.....	2	400	32,567,040	32,820,740	25,793,220		25,793,220	400 00
Manitoba.....	3	450	29,352,000	29,642,400	23,648,220		23,648,220	450 00
Alberta.....	1	200	26,251,900	26,059,900	21,357,800		21,357,800	200 00
Totals.....	18	3,150	97,645,803	98,522,300	78,771,388	225	78,771,163	3,156 75
1918.								
Ontario.....	11	1,900	6,534,285	6,924,383	5,447,198	140	5,447,058	1,904 20
Quebec.....	2	400	32,193,550	31,987,850	25,270,480		25,270,480	400 00
Manitoba.....	1	200	23,999,200	23,994,400	19,325,100		19,325,100	200 00
Alberta.....	1	200	19,607,300	20,951,300	17,092,010		17,092,010	200 00
Totals.....	15	2,700	82,334,335	83,857,933	67,134,788	140	67,134,648	2,704 20

MALT.

DR. No. 5.—COMPARATIVE STATEMENT of Warehouse Returns

Remaining in Warehouse from last year.	Ware- housed.	In- creases.	Received from other Divisions.		Imported.	Totals.	Provinces.
			Removed during year.	In Transit last year.			
Lb.	Lb.	Lb.	Lb.	Lb.	Lb.	Lb.	1917.
12,125,636	7,973,683	96,863	18,946,265	412,800	77,060	39,632,307	Ontario.....
4,583,227	25,793,220	142,938	25,940,371	1,476,000	311,456	58,247,212	Quebec.....
			880,000	40,000	3,116	923,116	New Brunswick....
700			1,778,000	256,000	1,700	2,036,400	Nova Scotia.....
6,777,146	23,648,220	19,938	3,662		51,112	30,500,078	Manitoba.....
32,800		466	760,000	80,000	500	873,766	Saskatchewan.....
3,666,386	21,357,800	34,323	650,200	70,000	30,840	25,809,549	Alberta.....
174,053			6,407,400	210,000	204,735	6,996,188	British Columbia...
4,873		1,346			85,150	91,369	Yukon Territory....
27,364,821	78,772,923	295,874	55,365,898	2,544,800	765,669	165,109,985	Totals.....
							1918.
5,667,699	5,447,058	241,222	10,202,871	499,000	549,284	22,607,134	Ontario.....
4,869,683	25,270,480	76,076	22,315,341	1,763,110	94,320	54,389,010	Quebec.....
			134,000	80,000		214,000	New Brunswick....
39,300			1,078,000	54,000		1,171,300	Nova Scotia.....
5,924,494	19,325,100	130,548		300	19,400	25,399,842	Manitoba.....
89,505		1,133	420,000			510,638	Saskatchewan.....
2,967,026	17,092,010	126,330	40,000		46,792	20,272,158	Alberta.....
141,401		918	4,016,000	42,000	395,690	4,596,009	British Columbia...
34,544		2,222			102,040	138,806	Yukon Territory....
19,733,652	67,134,648	578,449	38,206,212	2,438,410	1,207,526	129,298,897	Totals.....

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for the Fiscal Years ended March 31, 1917 and 1918.

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Entered for Consumption.		Removed to other Divisions.		Exported	Free.	Written off.	Remain- ing in Ware- house.	Totals.
Quantity.	Duty.	Warehoused in Divisions to which Removed.	In Transit.					
Lb.	\$ cts.	Lb.	Lb.	Lb.	Lb.	Lb.	Lb.	Lb.
30,615,115	918,733 45	2,219,564	34,410		1,083,659	11,860	5,667,699	39,632,307
30,834,672	925,040 16	16,977,018	120,000	1,837,192	3,516,592	92,055	4,869,683	58,247,212
923,116	27,693 48							923,116
1,979,100	59,373 00			18,000			39,300	2,036,400
3,334,646	100,039 38	18,780,000	712,000	1,585,160		163,778	5,924,494	30,500,078
784,261	23,527 83						89,505	873,766
3,465,407	103,962 21	17,357,116	1,572,000	448,000			2,967,026	25,809,549
6,822,587	204,677 61	32,200					141,401	6,996,188
56,617	1,698 51					208	34,544	91,369
78,815,521	2,364,745 63	55,365,898	2,438,410	3,888,352	4,600,251	267,901	19,733,652	165,109,985
17,468,650	524,059 50	400,178		1,736	974,469		3,762,101	22,607,134
28,784,490	863,534 70	8,258,010	101,200	5,350,432	3,084,929	180,490	8,629,459	54,389,010
188,600	5,658 00						25,400	214,000
1,051,542	31,546 26	95,400		798			23,560	1,171,300
3,831,365	114,940 95	16,851,154	1,839,000			17,970	2,860,353	25,399,842
490,638	14,719 14						20,000	510,638
3,294,918	98,847 54	12,601,470	1,201,180			22,120	3,152,470	20,272,158
4,468,520	134,055 60						127,489	4,596,009
47,186	1,415 58						91,620	138,806
59,625,909	1,788,777 27	38,206,212	3,141,380	5,352,966	4,059,398	220,580	18,692,452	129,298,897

	1917.	1918.
Total duty collected ex-manufactory and ex-warehouse...	\$ 2,364,752 38	\$ 1,788,781 47
License fees.....	3,150 00	2,700 00
	<u>\$ 2,367,902 38</u>	<u>\$ 1,791,481 47</u>

MALT LIQUOR.

No. 6.—COMPARATIVE STATEMENT of Manufactures for the Fiscal Years ended March 31, 1917 and 1918.

Provinces.	Licenses.		Malt used.	Other Commodities used.	Malt Liquor manu- factured.	Malt Liquor exported.	Total Duty collected, ex-manu- factory, including License Fees.
	No.	Fees.					
1917.		\$	Lb.	Lb.	Galls.	Galls.	\$ cts.
Ontario.....	43	2,150	26,351,141	244	13,499,356	4,727	2,304 95
Quebec..	14	700	29,156,397	114,880	13,135,010	7,224	28,688 95
New Brunswick.....	2	100	1,021,907		398,536	3,412	100 00
Nova Scotia	3	150	1,948,999		713,650	81,929 ² / ₃	150 00
Manitoba.....	8	400	2,843,629	17,200	1,666,090		4,254 10
Saskatchewan.....	4	200	744,172		380,549		428 75
Alberta.....	7	350	3,074,433		1,820,109		350 00
British Columbia.....	25	1,250	6,758,664	484,125	3,313,658	20,021 ¹ / ₅	51,899 40
Yukon Territory.....	1	50	56,707		22,725		50 00
Totals.....	107	5,350	71,956,049	616,449	34,949,683	117,313 ¹ / ₅	88,226 15
1918.							
Ontario.....	34	1,700	15,211,087	671	8,421,401	33,512	1,868 75
Quebec.....	12	600	28,098,850	33,280	13,310,934	4,741	9,207 60
New Brunswick..	2	100	198,765		81,554	3,428	100 00
Nova Scotia.....	3	150	1,085,546		379,740	133,287 ¹ / ₅	150 00
Manitoba.....	8	400	2,961,468	28,843	1,838,477		6,142 15
Saskatchewan.....	4	200	482,300		321,560		200 00
Alberta.....	7	350	2,869,032		1,828,098		350 00
British Columbia.....	25	1,250	4,446,305	494,945	2,517,685	51,355	43,551 35
Yukon Territory.....	1	50	47,186		18,090		50 00
Totals.....	96	4,800	55,400,539	557,739	28,717,539	226,323 ¹ / ₅	61,619 85

	1917.	1918.
Exported.....	Galls. 103,228 ¹ / ₅	Galls. 207,985
H.M. Army and Navy, and Ship-Stores.....	14,085 ² / ₃	18,338 ¹ / ₅
	117,313 ¹ / ₅	226,323 ¹ / ₅

MALT LIQUOR.

No. 7.—COMPARATIVE STATEMENT of Warehouse Returns for the Fiscal Years ended March 31, 1917 and 1918.

Remaining in Warehouse from Last year.	Ware- housed.	Totals.	Province.	Entered for Consumption.		Ex- ported.	Remaining in Warehouse.	Totals.
				Quantity.	Duty.			
Galls.	Galls.	Galls.	1917.	Galls.	\$ cts.	Galls.	Galls.	Galls.
10,842	159,016	169,858	British Columbia.	139,928	20,989 20	14,002	15,928	169,858
			1918.					
15,928	205,998	221,926	British Columbia.	125,775	18,866 .25	47,362	48,789	221,926

	1917.	1918.
Total duty collected ex-manufactory and ex-warehouse.....	\$ 103,865 35	\$ 75,686 10
License fees	5,350 00	4,800 00
	\$ 109,215 35	\$ 80,486 10

9 GEORGE V, A. 1919

TOBACCO.

No. 8.—COMPARATIVE STATEMENT of Manufactures for

Provinces.	Licenses.		Total Weight of Raw Leaf Tobacco and other Materials actually used.	Tobacco at 10c. per Lb.		
	No.	Fees.		Manu- factured.	Paid Duty.	Ware- housed.
1917		\$ cts.	Lb.	Lb.	Lb.	Lb.
Ontario	9	450 00	1,742,527 $\frac{1}{4}$	1,671,527 $\frac{1}{2}$	680,129 $\frac{1}{2}$	991,398
Quebec	63	3,050 00	21,875,453 $\frac{1}{2}$	18,346,629 $\frac{1}{10}$	11,985,009 $\frac{1}{2}$	6,361,619 $\frac{3}{8}$
Nova Scotia	2	100 00	1,452	1,549 $\frac{1}{2}$	1,549 $\frac{1}{2}$	.....
Prince Edward Island	6	300 00	209,849	237,323	235,414	1,909
Manitoba	2	100 00	1,173	1,107	1,107	.....
Alberta	1	50 00	12,513	12,513	12,513	.....
British Columbia	1	50 00	102	.....	.....	.....
Totals	84	4,100 00	23,843,069 $\frac{3}{4}$	20,270,649 $\frac{1}{10}$	12,915,722 $\frac{1}{2}$	7,354,926 $\frac{3}{8}$
1918						
Ontario	9	450 00	1,842,594 $\frac{1}{2}$	1,687,697 $\frac{1}{2}$	773,861 $\frac{1}{2}$	913,836
Quebec	58	2,900 00	24,605,979 $\frac{1}{2}$	19,556,286 $\frac{7}{10}$	12,896,470	6,659,816 $\frac{7}{10}$
Nova Scotia	2	100 00	678	714	714	.....
Prince Edward Island	3	150 00	229,800	247,566	246,882	684
British Columbia	1	50 00	19,368	20,479	20,479
Totals	73	3,650 00	26,698,420	21,512,743 $\frac{1}{10}$	13,938,406 $\frac{1}{2}$	7,574,336 $\frac{7}{10}$

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the Fiscal Years ended March 31, 1917 and 1918.

Cigarettes at \$3 per M.			Cigarettes at \$8 per M.			Snuff at 10c. per Lb.			Total Duty Collected ex-Manufac- tory, including License Fees.
Manu- factured.	Paid Duty.	Ware- housed.	Manu- factured.	Paid Duty.	Ware- housed.	Manu- factured	Paid Duty.	Ware- housed.	
No.	No.	No.	No.	No.	No.	Lbs.	Lbs.	Lbs.	
45,021,600	27,273,850	17,747,750							150,284 50
1,651,998,520	1,248,894,820	403,103,700	1,724,260	1,417,120	307,140	613,346	607,341	6,005	5,020,306 47
.....	.....	.....	.....	.....	.....	.....	.....	.....	254 95
33,000	33,000	.....	.....	.....	.....	.....	.....	.....	23,841 46
.....	.....	.....	.....	.....	.....	.....	.....	.....	309 70
38,000	11,000	27,000	.....	.....	.....	.....	.....	.....	1,301 30
.....	.....	.....	.....	.....	.....	.....	.....	.....	83 00
1,697,091,120	1,276,212,670	420,878,450	1,724,260	1,417,120	307,140	613,346	607,341	6,005	5,196,381 32
.....
69,800,460	31,913,700	37,886,760	.....	.....	.....	.....	.....	.....	173,577 25
2,250,066,953	1,610,253,513	639,813,440	1,727,120	1,636,440	90,680	690,765	690,615	150	6,205,460 56
.....	.....	.....	.....	.....	.....	.....	.....	.....	171 40
.....	.....	.....	.....	.....	.....	.....	.....	.....	24,838 20
.....	.....	.....	.....	.....	.....	.....	.....	.....	2,097 90
2,319,867,413	1,642,167,213	677,700,200	1,727,120	1,636,440	90,680	690,765	690,615	150	6,406,145 31

TOBACCO—MANUFACTURED BEFORE JUNE 1, 1908.

No. 9—COMPARATIVE STATEMENT of Warehouse Returns for the Fiscal Years
Dr. ended March 31, 1917 and 1918. Cr.

Remaining in Warehouse from last year.	Totals.	Provinces.	ENTERED FOR CONSUMPTION.		Ship-Stores.	Written off.	Remaining in Warehouse.	Totals.
			Quantity.	Duty.				
Lb.	Lb.	1917.	Lb.	\$ cts.	Lb.	Lb.	Lb.	Lb.
461	461	New Brunswick....	.....	.....	.....	.....	461	461
3,372	3,372	British Columbia...	.....	.....	35	.....	3,337	3,372
19,719½	19,719½	Sundries.....	.....	.....	.....	.....	19,719½	19,719½
23,552½	23,552½	Totals.....	.....	.....	35	....	23,517½	23,552½
1918.								
461	461	New Brunswick....	.....	.....	.....	.....	461	461
3,337	3,337	British Columbia...	1,732½	433 13	.....	1,604½	.....	3,337
19,719½	19,719½	Sundries....	.....	.....	.....	.....	19,719½	19,719½
23,517½	23,517½	Totals.....	1,732½	433 13	.....	1,604½	20,180½	23,517½

Exported.			Army, Navy and Ship-Stores.				Free and Written off.		Taken for Re-wo	
Tobacco.	Cigarettes.	Cigarettes, Overweight.	Tobacco.	Cigarettes.	Cigarettes, Overweight.	Snuff.	Tobacco.	Cigarettes.	Tobacco.	Cigarettes.
Lb.	No.	No.	Lb.	No.	No.	Lb.	Lb.	No.	Lb.	No.
15,486	10,479,280	.....	64,709	43,033,180	39,200	.....	.....	2,500	2,039	.....
29,575 ⁹ / ₁₀	248,415,400	1,000	58,920 ¹ / ₂	55,535,810	138,070	665	.....	6,800	9,439 ² / ₅	53,500
.....	.....	.....	13,505	9,481,000	.....	.....	.....	.....	.....	.....
284	.....	.....	1,625	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	37,359	27,482,250	44,300	4,020	.....	.....	.....	.....
.....	.....	.....	6,351 ¹ / ₂	1,808,100	9,000	610	.....	.....	.....	.....
.....	.....	.....	15,651	11,018,350	10,700	.....	.....	.....	.....	.....
.....
45,345 ⁹ / ₁₀	258,894,680	1,000	198,121 ³ / ₁₀	151,358,690	241,270	5,295	..	9,300	11,478 ² / ₅	53,500
.....
55,130 ¹ / ₂	33,173,940	.....	22,414	25,769,230	24,800	.....	.....	6,150	260	.....
59,783 ² / ₅	539,439,760	.....	17,278	34,076,120	15,750	150	110 ¹ / ₄ ³ / ₅	..	12,295	70,820
.....	5,000	.....	2,362	3,894,440	.....	.....	.....	.....	.....	.....
.....	.....	.....	684	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	3,323	7,829,340	400	.....	.....	7,000	.....	.....
.....	.....	.....	612	2,068,500	15,600	.....	.....	.....	.....	.....
.....	.....	.....	5,406 ¹ / ₄ ⁷ / ₈	7,228,350	5,300	.....	.....	.....	.....	.....
14,913 ⁴ / ₅	572,618,700	.....	52,079 ¹ / ₄	80,865,980	61,850	150	110 ⁴ / ₅ ³ / ₅	13,150	12,555	70,820
.....	.....	.....	.....	.....	.....	.....	.....	10,100	.....	4

APPENDIX A.—TOBACCO—Continued

No. 10.—Warehouse Returns for the Fiscal Year ended March 31, 1918.

Dr.

(7)

No. 11.—Comparative Statement of Warehouse Returns for the Fiscal Years ended March 31, 1917, and 1918.

1

	1977	1978
Total duty collected on imports of tobacco, including		
Canada Twist, Raw Leaf, and Other Materials	\$11,192,904 62	\$12,613,204 48
License fees	1,239 00	3,674 00
Totals	\$11,197,102 62	\$12,616,878 48

TOB

Cr.

No. 9—Com
Dr.

Working.		Remaining in Warehouse.				Totals.			
Remaining in Warehouse from last year.	T. Cigarettes, Overweight.								
Lb.		Snuff.	Tobacco.	Cigarettes.	Cigarettes, Overweight.	Tobacco.	Cigarettes.	Cigarettes, Overweight.	Snuff.
461 3,372 19,719½									
23,552½	No.	Lb	Lb.	No.	No.	Lb.	No.	No.	Lb.
	..	....	247,198½	3,227,120	5,300	1,319,927½	66,671,970	46,500	.....
461	500	920	313,583	8,956,720	11,210	6,944,729½	446,144,190	309,140	6,635
3,337	..	....	2,796	505,000	.....	220 75,997	10,026,000	.....	.....
19,719½	..	....	807	876,950	12,700	1,909 48,014	38,656,400	57,000	4,560
23,517½	..	....	569	525,900	.....	7,682½	5,504,000	9,000	700
	..	....	5,335	1,214,750	3,300	138,328½	13,630,300	14,000	.....
	500	920	570,288½	15,306,440	32,510	8,536,808	580,632,860	435,640	11,895
	..	....	237,754	6,524,740	1,000	1,229,828½	66,025,370	35,900	.....
	,600	....	347,135½	6,583,110	10,200	6,983,073½	653,644,560	114,190	150
	..	....	923	1,141,500	.....	44,488	5,065,940	.....	.....
	..	....	429	734,100	.....	684	.....	.....	.....
	..	....	105	622,400	400	4,039	8,718,950	12,700	.....
	..	....	14,205½	1,533,400	.....	765	2,740,900	16,000	.....
	..	....				107,516	9,745,400	5,300	.....
	,600	....	600,551½	17,139,250	11,600	8,370,394½	745,941,120	184,090	150

RAW LEAF TOBACCO, INCLUDING

DR. No. 12.—COMPARATIVE STATEMENT of Warehouse Returns

Provinces.	Remaining in Ware- house from last year.	Imported.	Warehoused ex- Factory.	Received from Other Divisions.		Totals.
				Removed during the year.	In transit last year.	
1917.	Std. lb.	Std. lb.	Std. lb.	Std. lb.	Std. lb.	Std. lb.
Ontario	3,087,543	3,100,290 ³ / ₄	284,623	62,265	3,886	6,538,607 ³ / ₄
Quebec	11,087,382 ³⁹ / ₄₀	12,753,592 ¹ / ₂	751,195	265,098 ¹ / ₅	5,377	24,862,645 ²⁷ / ₄₀
New Brunswick	10,574	5,336				15,910
Nova Scotia	4,713	3,666				8,379
Prince Edward Island	19,853	1,767		601		22,221
Manitoba	14,074	12,139		432		26,645
Saskatchewan	680			260		940
Alberta	15,078	107,233		729		123,040
British Columbia	30,737	92,439	5,899	2,579		131,654
Totals	14,270,634 ³⁹ / ₄₀	16,076,463 ¹ / ₂	1,041,717	331,964 ¹ / ₅	9,263	31,730,042 ¹⁷ / ₄₀
1918.						
Ontario	2,934,109	2,837,489	242,886	59,725	4,757	6,078,966
Quebec	8,988,408 ³ / ₄	15,155,803 ¹ / ₂	1,417,069	1,053,193 ¹ / ₂	31,245 ³ / ₁₀	26,645,719 ²³ / ₂₀
New Brunswick	8,742	217				8,959
Nova Scotia	3,545	4,259	1,494	3,228 ¹ / ₂	260	12,786 ¹ / ₂
Prince Edward Island	19,032	1,115		325		20,472
Manitoba	8,450	25,321		3,459	311	37,541
Saskatchewan	213	310		914		1,437
Alberta	6,742	28,310		1,224		36,276
British Columbia	36,981	137,395		543	4,943	179,862
Totals	12,006,222 ³ / ₄	18,190,219 ¹ / ₂	1,661,449	1,122,612	41,516 ³ / ₁₀	33,022,019 ⁷ / ₁₅

SESSIONAL PAPER No. 12

STEMS, SCRAPS, AND CUTTINGS.

for the Fiscal Years ended March 31, 1917 and 1918.

Entered for Consumption.		Removed in Bond to other Divisions.		Exported.	Written off.	Destroyed.	Entered for Manufacture, free.	Remaining in Warehouse.	Totals.
Quantity.	Duty.	Warehoused in Divisions to which removed.	In Transit.						
Std. lb.	\$ cts.	Std. lb.	Std. lb.	Std. lb.	Std. lb.	Std. lb.	Std. lb.	Std. lb.	Std. lb.
2,927,934 $\frac{1}{10}$	837,891 50	176,179 $\frac{1}{5}$	28,794	441,032	598	797	29,164	2,934,109	6,538,607 $\frac{3}{4}$
14,312,416 $\frac{1}{4}$	4,038,224 55	152,527	7,931 $\frac{3}{10}$	794,816	55	7,912	598,579	8,988,408 $\frac{1}{2}$	24,862,645 $\frac{1}{10}$
7,168	2,007 04							8,742	15,910
4,233	1,185 24	601						3,545	8,379
3,189	892 92							19,032	22,221
18,195	5,110 00							8,450	26,645
561	157 08				166			213	940
108,949	31,241 70	2,558	4,791					6,742	123,040
87,776	25,806 90	99		5,395		117	1,286	36,981	131,654
17,470,422 $\frac{3}{10}$	4,942,516 93	331,964 $\frac{1}{5}$	41,516 $\frac{3}{10}$	1,241,243	819	8,826	629,029	12,006,222 $\frac{1}{4}$	31,730,042 $\frac{1}{10}$
2,795,034	805,468 72	158,042 $\frac{1}{2}$	1,609	285,490	1,550	205 $\frac{1}{2}$	169,603	2,667,432	6,078,966
15,139,883 $\frac{9}{10}$	4,281,435 34	948,505 $\frac{1}{5}$	7,376	1,459,445 $\frac{1}{2}$	157	7,249 $\frac{1}{2}$	1,458,368	7,624,735 $\frac{1}{10}$	26,645,719 $\frac{2}{10}$
3,593	1,006 04	5,226						140	8,959
4,196	1,174 88	2,556	852	1,494				3,688 $\frac{1}{2}$	12,786 $\frac{1}{2}$
3,954	1,107 12					6,409		10,109	20,472
26,194	7,569 80	1,849	113			146		9,239	37,541
307	85 96					213		917	1,437
31,701	9,444 40			490		23		4,062	36,276
141,952	44,655 10	6,433	1,475	2,462				27,540	179,862
18,146,814 $\frac{9}{10}$	5,151,947 36	1,122,612	11,425	1,749,381 $\frac{1}{2}$	1,707	14,246	1,627,971	10,347,862 $\frac{3}{10}$	33,022,019 $\frac{1}{10}$

OTHER MATERIALS.

No. 13.—COMPARATIVE STATEMENT of Warehouse Returns for the Fiscal Years ended March 31, 1917 and 1918.

Dr. Cr.

Remaining in Ware- house from last year.	Warehoused	Totals.	Provinces.	Entered for Consumption.		Remaining in Warehouse.	Totals.
				Quantity.	Duty.		
Lb.	Lb.	Lb.	1917.	Lb.	\$ cts.	Lb.	Lb.
916,748	2,181,019	3,097,767	Quebec.	1,548,075	247,692 00	1,549,692	3,097,767
.....	734	734	Nova Scotia....	734	117 44	.....	734
916,748	2,181,753	3,098,501	Totals.....	1,548,809	247,809 44	1,549,692	3,098,501
1,549,692	2,099,317	3,649,009	1918.				
			Quebec.	1,752,476	280,396 15	1,896,533	3,649,009

SESSIONAL PAPER No. 12

CANADA. TWIST TOBACCO.

No. 14.—COMPARATIVE STATEMENT of Revenue collected for the Fiscal Years ended March 31, 1917 and 1918.

Provinces.	Licenses.		Canada Twist at 10 cts. per lb.	Total Duty Collected, including License Fees.
	No.	Fees.		
1917.		\$	Lb.	\$ cts.
Ontario.....	4	8 00	880	96 00
Quebec	15	30 00	4,805	510 50
Totals.....	19	38 00	5,685	606 50
1918.				
Ontario.....	2	4 00	580	62 00
Quebec	10	20 00	3,912	411 20
Totals.....	12	24 00	4,492	473 20

CIGARS.

No. 15.—COMPARATIVE STATEMENT of Manufactures for the Fiscal Years ended March 31, 1917 and 1918.

Provinces.	Licenses.		Total Raw Leaf Tobacco and other materials actually used.	Deficiencies Paying Duty.	Cigars at \$4.00 per Thousand.			Cigars at \$3.00 per Thousand.			Total Duty collected ex- manufac- tory, including License Fees.
	No.	Fees.			Manufac- tured.	Paid Duty.	Ware- housed.	Manufac- tured.	Paid Duty.	Ware- housed.	
1917.											
Ontario	101	4,975 00	1,538,342½	No.	No.	No.	No.	No.	No.	No.	\$ cts.
Quebec.	70	3,400 00	2,703,225	366,375	17,750	2,400	15,350	75,163,565	53,278,045	21,885,520	165,918 83
New Brunswick.....	2	100 00	30,328	222,064	108,149	104,849	3,300	148,726,645	101,159,750	47,566,895	307,965 17
Nova Scotia.....	4	200 00	15,917	.....	.....	.....	.....	1,803,050	178,500	1,624,550	635 50
Manitoba	10	475 00	46,315	.....	.....	.....	.....	835,935	661,265	174,670	2,183 79
Saskatchewan.....	1	50 00	658	23,000	3,825	3,825	.....	2,186,475	1,824,650	361,825	6,033 27
Alberta.....	9	425 00	101,701	997	.....	.....	.....	26,675	26,675	.....	133 01
British Columbia..	24	1,200 00	80,801	37,135	8,400	8,400	.....	4,634,190	4,626,690	7,500	14,450 07
Totals	221	10,825 00	4,517,287½	9,367	900	900	.....	4,132,210	4,112,210	20,000	13,568 36
1918.											
Ontario.....	82	4,100 00	1,540,156½	658,938	139,024	120,374	18,650	237,508,745	165,867,785	71,640,960	510,888 00
Quebec.....	68	3,350 00	2,898,481	.....	.....	.....	.....	.....	.....	.....	.....
New Brunswick.....	2	100 00	22,985	931,963	224,400	52,250	172,150	76,151,475	52,605,930	23,545,545	164,929 34
Nova Scotia.....	4	200 00	15,942	144,209	2,839,244	2,798,344	40,900	160,691,315	108,542,745	52,148,570	340,604 53
Manitoba	10	475 00	64,879	.....	.....	.....	.....	1,298,250	208,900	1,089,350	726 70
Saskatchewan.....	1	25 00	436	.....	.....	.....	.....	836,245	731,000	105,245	2,393 00
Alberta	5	250 00	34,047	28,436	25	25	.....	3,113,605	2,915,205	198,400	9,306 02
British Columbia.....	24	1,200 00	143,952	3,234	.....	.....	.....	20,650	10,650	10,000	66 65
Totals	196	9,700 00	4,720,878½	37,800	999	999	.....	1,756,750	1,756,750	.....	5,641 15
				32,195	3,064,668	2,851,618	213,050	6,891,610	6,860,610	31,000	21,882,43
Totals				1,177,837	3,064,668	2,851,618	213,050	250,759,900	173,631,790	77,128,110	545,549 82

Memo :

Total number of cigars manufactured :—

1917	237,647,769
1918	253,824,568

CIGARS—Concluded.

Dr. No. 16.—COMPARATIVE STATEMENT of Warehouse Returns for the Fiscal Years ended March 31, 1917 and 1918. Cr.

Remain- ing in Ware- house from last year.	Ware- housed.	RECEIVED FROM OTHER DIVISIONS.		Totals.	Provinces.	ENTERED FOR CONSUMPTION.		REMOVED TO OTHER DIVISIONS.		Exported.	Re-worked.	Army, Navy and Ship- Stores.	Remain- ing in Ware- house.	Totals.
		Removed during the year.	In Transit last year.			Quantity.	Duty.	Ware- housed in Divisions to which removed.	In Transit.					
No.	No.	No.	No.	No.	1917	No.	\$ cts.	No.	No.	No.	No.	No.	No.	No.
7,004,110	21,899,870	2,387,925	12,500	31,304,405	Ontario	24,260,645	72,783 99	803,000	7,300	19,475	6,200	1,146,045	5,061,740	31,304,405
12,756,130	47,570,195	4,620,550	126,650	65,073,525	Quebec	46,461,965	139,395 62	6,856,550	340,700	2,500		470,750	10,941,060	65,073,525
704,050	1,624,550			2,328,600	New Brunswick	1,632,700	4,898 10					4,000	691,900	2,328,600
133,155	174,670			307,825	Nova Scotia	258,400	775 20					10,000	39,425	307,825
71,300	361,825	570,000	8,500	1,011,625	Manitoba	429,800	1,289 41	113,425				331,525	136,875	1,011,625
	7,500	103,000		110,500	Alberta							94,400	16,100	110,500
28,400	20,000		10,000	157,200	British Columbia	61,645	184 94	7,300				64,475	23,780	157,200
20,697,145	71,658,610	7,780,275	157,650	100,293,680	Totals	73,105,155	219,327 26	7,780,275	348,000	21,975	6,200	2,121,195	16,910,880	100,293,680
					1918									
5,061,740	23,717,695	2,843,075	47,350	31,669,860	Ontario	24,395,585	73,334 03	488,375		624,890		483,450	5,677,560	31,669,860
10,941,060	52,189,470	5,514,150	300,650	68,945,330	Quebec	50,170,745	150,547 20	7,954,950	240,650	250,800		212,850	10,115,335	68,945,330
691,900	1,089,350			1,781,250	New Brunswick	1,781,250	5,343 75							1,781,250
39,425	105,245			144,670	Nova Scotia	144,670	434 01							144,670
136,875	208,400	2,000		347,275	Manitoba	270,650	811 95	10,900			6,500	12,225	47,000	347,275
16,100		15,000		31,100	Alberta							25,450	5,650	31,100
23,780	31,000	90,080		144,860	British Columbia	21,800	65 40	10,080	5,950			62,030	45,000	144,860
16,910,880	77,341,160	8,464,305	348,000	103,064,345	Totals	76,784,700	230,536 34	8,464,305	246,600	875,690	6,500	796,005	15,890,545	103,064,345

	1917	1918
Total duty collected, ex-manufactory and ex-warehouse	\$ 719,390 26	\$ 766,386 16
License fees	10,825 00	9,700 00
Totals	\$ 730,215 26	\$ 776,086 16

INSPECTION OF PETROLEUM.

No. 17.—COMPARATIVE STATEMENT of Inspected Petroleum and Naphtha shipped from Refineries during the Fiscal Years ended March 31, 1917 and 1918.

Provinces.	Licenses.		Petroleum.	Naphtha.	Totals.
	No.	Fees.			
1917.		\$	Galls.	Galls.	Galls.
Ontario.....	5	5	29,952,417.15	27,266,592.99	57,219,010.14
Saskatchewan.....	1	1	1,911,064.50	2,395,926.20	4,306,990.70
Alberta.....	3	3	2,447.00	42,715.25	45,162.25
British Columbia.....	1	1	3,970,409.70	11,277,035.50	15,247,445.20
Totals.....	10	10	35,836,338.35	40,982,269.94	76,818,608.29
1918.					
Ontario.....	5	5	30,932,533.21	34,654,242.23	65,586,775.44
Quebec.....	1	1	2,365,398.00	4,476,187.00	6,841,585.00
Nova Scotia.....	1	1			
Saskatchewan.....	1	1	4,892,115.70	9,566,957.70	14,459,073.40
Alberta.....	3	3	34,630.50	362,859.00	397,489.50
British Columbia.....	1	1	2,873,366.50	10,942,212.80	13,815,579.30
Totals.....	12	12	41,098,043.91	60,002,458.73	101,100,502.64

MANUFACTURES IN BOND.

No. 18.—COMPARATIVE STATEMENT of Manufactures for the Fiscal Years ended March 31, 1917 and 1918.

Provinces.	Licenses.		Materials Used.				Manufactured.		Paid Duty Ex-Manu- factory.		Warehoused.		Total Duty Collected ex- Manufactory, including License Fees.
	No.	Fees.	Spirits.	Beer, Wine, etc.	Nitric Acid.	Mer- cury.	Vinegar.	Crude Ful- minate.	Vinegar.	Duty.	Vinegar.	Crude Ful- minate.	
		\$ cts.	Proof Galls.	Proof Galls. 141·60)*	Lb.	Lb.	Proof Galls.	Lb.	Proof Galls.	Lb.	Proof Galls.	Lb.	\$ cts.
1917.													
Ontario..	43	3,225 00	2,135,648·26	3,661·54	319,969	34,847	1,824,630·54	61,290·00	486,272·29	19,450 99	1,338,358·25	61,290·00	22,675 99
Quebec	24	2,150 00	2,652,898·76	1,730·23}†	280,717	36,900	329,822·49	43,78·10	262,867·86	10,514 72	66,954·63	43,178·10	12,664 72
New Brunswick....	1	50 00	6,827·68	852·50	.....	.....	40,726·65	.....	40,726·65	1,629 08	.....	.....	1,679 08
Manitoba	10	500 00	72,607·98	19·20	.....	.....	413,471·84	.....	319,676·55	12,787 06	93,795·29	.....	13,287 06
Alberta.....	2	100 00	24,762·22	812·81}†	.....	.....	117,649·99	.....	94,684·73	6,503 79	22,965·26	.....	6,603 79
British Columbia ..	1	50 00	2,382·57	20·90}	.....	.....	11,619·72	.....	11,619·72	464 79	.....	.....	514 79
Totals.	81	6,075 00	4,295,127·47	2,543·04}†	600,686	71,747	2,737,921·23	104,468·10	1,215,847·80	51,350 43	1,522,073·43	104,468·10	57,425 43
1918.													
Ontario	48	3,975 00	3,924,822·61	142·00)*	722,627	78,852	2,082,810·54	144,455·00	547,284·87	21,891 47	1,535,525·67	144,455·00	25,866 47
Quebec	23	2,150 00	569,790·45	581·34}†	257,384	33,825	431,776·10	38,829·00	282,193·06	11,287 69	149,583·04	38,829·00	13,437 69
New Brunswick....	1	50 00	808·02	4,273·68}	.....	.....	3,158·26	.....	3,158·26	126 32	.....	.....	176 32
Manitoba.....	10	475 00	58,466·74	4·40	.....	.....	353,764·72	.....	205,299·19	8,211 92	148,465·53	.....	8,686 92
Alberta	2	100 00	17,459·66	347·70	.....	.....	88,991·82	.....	85,924·21	4,429 98	3,067·61	.....	4,529 98
British Columbia...	1	50 00	.....	362·25	.....	.....	.....	.....	.....	.....	.....	.....	50 00
Totals.....	85	6,800 00	4,571,347·48	142·00)*	990,011	112,677	2,960,501·44	183,284·00	1,123,859·59	45,947 38	1,836,641·85	183,284·00	52,747 38

*Malt extract.

†Vinegar.

MANUFACTURES

DR. No. 19.—COMPARATIVE STATEMENT of Warehouse Returns

Remaining in Warehouse from Last Year.	Warehoused.		Received from other Divisions.	Totals.		Provinces.
			Vinegar.			
Vinegar.	Vinegar.	Crude Fulminate.	Removed during the year.	Vinegar.	Crude Fulminate.	
Galls.	Galls.	Lb.	Galls.	Galls.	Lb.	1917.
243,343·01	1,338,358·25	61,290·00	7,901·20	1,589,602·46	61,290·00	Ontario.....
60,997·07	66,954·63	43,178·10	.....	127,951·70	43,178·10	Quebec.....
27,303·70	93,795·29	.....	7·645·74	128,744·73	.....	Manitoba.....
6,442·62	22,965·26	.....	.....	29,407·88	.....	Alberta.....
338,086·40	1,522,073·43	104,468·10	15,546·94	1,875,706·77	104,468·10	.... Totals
						1918.
378,700·52	1,535,525·67	144,455·00	.....	1,914,226·19	144,455·00	Ontario.....
47,800·71	149,583·04	38,829·00	.....	197,383·75	38,829·00	Quebec.....
.....	.....	.....	18,629·40	18,629·40	.....	New Brunswick.....
93,795·29	148,465·53	.....	25,206·72	267,467·54	.....	Manitoba.....
15,277·27	3·067·61	.....	.....	18,344·88	.....	Alberta.....
535·573·79	1,836,641·85	183,284·00	43,836·12	2,416,051·76	183,284·00	..... Totals.....

SESSIONAL PAPER No. 12

IN BOND—*Concluded.*

for the Fiscal Years ended March 31, 1917 and 1918.

CR.

Entered for Consumption.		Removed to other Divisions.		Exported.	Remaining in Warehouse.	Totals.	
		Vinegar.	Vinegar.				
Vinegar.	Duty.	Warehoused in Divisions to which removed.	In Transit.	Crude Fulminate.	Vinegar.	Vinegar.	Crude Fulminate.
Galls.	\$ cts.	Galls.	Galls.	Lb.	Galls.	Galls.	Lb.
1,195,355·00	47,814 15	15,546·94	.....	61,290·00	378,700·52	1,589,602·46	61,290·00
80,150·99	3,206 01	.....	.....	43,178·10	47,800·71	127,951·70	43,178·10
34,949·44	1,397 98	.....	.....	.....	93,795·29	128,744·73	.....
14,130·61	565 22	.....	.....	.....	15,277·27	29,407·88	.....
1,324,586·04	52,983 36	15,546·94	.....	104,468·10	535,573·79	1,875,706·77	104,468·10
1,485,105·20	59,404 21	25,206·72	4,435·33	144,455·00	399,478·94	1,914,226·19	144,455·00
85,665·75	3,426 64	18,629·40	.....	38,829·00	93,088·60	197,383·75	38,829·00
18,629·40	745 19	.....	.....	.....	.....	18,629·40	.....
156,323·34	6,252 94	.....	.....	.....	111,144·20	267,467·54	.....
15,176·02	607 04	.....	.....	.....	3,168·86	18,344·88	.....
1,760,899·71	70,436 02	43,836·12	4,435·33	183,284·00	606,880·60	2,416,051·76	183,284·00

	1917.	1918.
Total duty collected, ex-manufactory and ex-warehouse....	\$ 104,333 79	\$ 116,383 40
License fees.	6,075 00	6,800 00
Totals.....	\$ 110,408 79	\$ 123,183 40

ACETIC A. D.

No. 20.—COMPARATIVE STATEMENT of Manufactures for the Fiscal Years ended March 31, 1917 and 1918.

Provinces.	Licenses.		Manufac- tured.	Duty ex-Factory.		Ware- housed.	Total Duty Collected ex- Manufactory, including License Fees.
	No.	Fees.	Acetic Acid.	Acetic Acid.	Duty.	Acetic Acid.	
1917.		\$ cts.	Galls.	Galls	\$ cts.	Galls.	\$ cts.
Ontario.....	1	50 00	112,873·82	.....	.....	112,873·82	50 00
Quebec.....	1	50 00	243,485·33	198,734·89	7,949·39	44,750·44	7,999 39
Totals	2	100 00	356,359·15	198,734·89	7,949·39	157,624·26	8,049 39
1918.							
Ontario.....	1	50 00	82,008·40	.....	.....	82,008·40	50 00
Quebec	1	50 00	205,834·79	180,748·80	7,229·91	25,085·99	7,279 91
Totals	2	100 00	287,843·19	180,748·80	7,229·91	107,094·39	7,329 91

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No. 21.—COMPARATIVE STATEMENT of Warehouse Returns for the Fiscal Years
Dr. ended March 31, 1917 and 1918. Cr.

Warehoused.	Total.	Provinces.	Exported.	Total.
Acetic Acid.	Acetic Acid.		Acetic Acid.	Acetic Acid.
Galls.	Galls.	1917.	Galls.	Galls.
112,873·82	112,873·82	Ontario.....	112,873·82	112,873·82
44,750·44	44,750·44	Quebec.....	44,750·44	44,750·44
157,624·26	157,624·26	Totals.....	157,624·26	157,624·26
		1918.		
82,008·40	82,008·40	Ontario.. ..	82,008·40	82,008·40
25,085 99	25,085·99	Quebec.....	25,085·99	25,085·99
107,094 39	107,094·39	Totals.....	107,094·39	107,094·39
			1917.	1918.
			\$ cts.	\$ cts.
Total duty collected ex-manufactory.....			7,949 39	7,229 91
License fees			100 00	100 00
			8,049 39	7,329 91

APPENDIX B.

EXPENDITURES, ETC.

STATEMENT No. 1.—Showing the Amount paid during the Year 1917-18 to different Companies for guaranteeing Outside Officers of the Inland Revenue Department.

	Amounts paid.
	\$ cts.
Railway Passengers Assurance Co.....	183 97
The Imperial Guarantee and Accident Insurance Co. of Canada.....	468 73
The Dominion of Canada Guarantee and Accident Insurance Co.	362 43
The Guarantee Co. of North America.....	469 96
London, Guarantee and Accident Co.....	154 21
The Employers Liability Assurance Corporation, Limited.....	358 85
Total.....	1,997 97

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No. 2.—STATEMENT showing the number of parties under Licenses for the Year 1917-18.

Divisions.	Distillers.	Brewers and Malsters.	Brewers.	Malsters.	Tobacco Manufacturers.	Cigar Manufacturers.	Bonded Warehouses.	Manufacture in Bond (Vinegar).	Chemical Stills,	Manufacturers of stills.	Acetic Acid Manufacturers.	Mfrs. of Pharmaceutical Prep's.	Manufacturers of Perfumes.	Petroleum Refiners.	Wood Alcohol Manufacturers.	Manufacturers in Bond (Sundries).	Malt Vinegar Brewers.	Manufacturers in Bond (Explosives).	Rectifiers.	Mfrs. in Bond (Vinegar) Distillers.
Belleville.....	1		1				1													1
Brantford.....			1	1		4		1	2											
Guelph.....		1	5	2		5	1		2							1				
Hamilton.....	1	1	1		1	8	1	2	4		1					1				
Kingston.....			1			2			2			1				1				
London.....		2				24	3		4					3		1				
Ottawa.....			2				3		2						1					
Owen Sound.....			2			1		1							1					
Perth.....	2		1						3			1	1			1		1		
Peterborough.....			1			2			1						2					
Port Arthur.....			2				5		1											
Prescott.....	1		1			2										1				
St. Catharines.....			2			7			2											
Stratford.....			2			2							1							
Toronto.....	1	3	3		4	18	9	3	32	3		5	7	2	4	4	2	2	1	
Windsor.....	1		2	1	4	7	1	1	4			5	2			1				1
Ontario.....	7	7	27	4	9	82	24	8	59	3	1	12	11	5	8	11	2	3	1	2
Joliette.....	1				5	9			1											
Montreal.....	2	1	3	1	37	38	30	2	18		1	3	7	1	2	4		1		
Quebec.....			2		6	2	18	2								1				
St. Hyacinthe.....	1				5	7	5											1	1	
Sherbrooke.....			1		1	7	4								2	1				
Three Rivers.....			1		3	4					1									
Quebec.....	4	1	7	1	57	67	57	4	19		2	3	7	1	4	6		2	1	
St. John, New Brunswick.....			2			2	5	1	1											
Halifax.....			3			3	4		1					1						
Pictou.....					1	1	13													
Nova Scotia.....			3		1	4	17		1					1						
Charlottetown, Prince Edward Island.....					3															
Winnipeg, Manitoba.....			8	1		10	39	3	13			2	3			3				
Moose Jaw.....			4			1	4		2					1		2				
Calgary, Alberta.....			7	1		5	2	2	9					3						
Vancouver.....	1		18		1	17	24	1	16					1		1				
Victoria.....			6			7	6		3											
British Columbia.....	1		24		1	24	30	1	19					1		1				
Dawson, Yukon Territory.....			1				2													
Grand Totals.....	12	8	83	7	71	195	180	19	123	3	3	17	21	12	12	23	2	5	2	2

No. 3.—SUMMARY STATEMENT showing the number of Permanent Officers employed in the different services of the Inland Revenue Department during the Year ended March 31, 1918.

	For the year.	Part of year.	Dead.	Services dispensed with.	Superan- nuated.	Resigned.	Total.
Departmental Staff.....	75	9	1	.....	.....	2	87
Excise.....	333	1	6	4	5	1	350
Excise and Gas.....	6	.....	.....	.....	.....	.....	6
" Food.....	10	.....	.....	.....	.....	.....	10
" Gas and W. and M.....	1	.....	.....	.....	.....	.....	1
" " Electricity.....	2	.....	.....	.....	.....	.....	2
" Electricity and W. and M.....	1	.....	.....	.....	.....	.....	1
Food.....	1	2	.....	1	.....	.....	4
" and W. and M.....	2	.....	.....	.....	.....	.....	2
Preventive.....	99	11	.....	.....	.....	.....	110
" and Food.....	2	.....	.....	.....	.....	.....	2
" and W. and M.....	1	.....	.....	.....	.....	.....	1
Weights and Measures.....	108	3	5	1	.....	3	120
" Gas.....	1	.....	.....	.....	.....	.....	1
Gas.....	44	2	1	1	.....	1	49
Electricity.....	14	.....	.....	.....	.....	1	15
Total.....	700	28	13	7	5	8	761